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The Under Secretary (SA),  
Himachal Pradesh,  
Shimla-2.



*Librarian*

# राजपत्र, हिमाचल प्रदेश

हिमाचल प्रदेश राज्यशासन द्वारा प्रकाशित

खण्ड 22]

शिमला, शनिवार, 30 नवम्बर, 1974/9 अग्रहायण, 1896

[संख्या 48

विषय-सूची		
भाग 1	वैधानिक नियमों को छोड़ कर हिमाचल प्रदेश के राज्यपाल और हिमाचल प्रदेश हाई कोर्ट द्वारा अधिसूचनाएं इत्यादि	1962—1970 तथा 1977—1978
भाग 2	वैधानिक नियमों को छोड़ कर विभिन्न विभागों के अध्यक्षों और जिला मैजिस्ट्रेटों द्वारा अधिसूचनाएं इत्यादि	1971—1973
भाग 3	अधिनियम, विधेयक और विधेयकों पर प्रवर समिति के प्रतिवेदन, वैधानिक नियम तथा हिमाचल प्रदेश के राज्यपाल, हिमाचल प्रदेश हाई कोर्ट, फाइनेन्सल कमिशनर तथा कमिशनर आफ इन्कम-टैक्स द्वारा अधिसूचित आदेश इत्यादि	1973—1976
भाग 4	स्थानीय स्वायत्त शासन म्यूनिसिपल बोर्ड, डिस्ट्रिक्ट बोर्ड, नोटिफाइड और टाउन एरिया तथा पंचायत विभाग	—
भाग 5	वैयक्तिक अधिसूचनाएं और विज्ञापन	1976 तथा 2026
भाग 6	भारतीय राजपत्र इत्यादि में से पुनः प्रकाशन	1979—2026
भाग 7	भारतीय निर्वाचन आयोग (Election Commission of India) की वैधानिक अधिसूचनाएं तथा अन्य निर्वाचन सम्बन्धी अधिसूचनाएं	1976—1977
—	अनुपूरक	—

30 नवम्बर, 1974/9 अग्रहायण, 1896 को समाप्त होने वाले सप्ताह में निम्नलिखित विज्ञप्ति 'असाधारण राजपत्र, हिमाचल प्रदेश' में प्रकाशित हुई:—

विज्ञप्ति की संख्या

विभाग का नाम

विषय

No. 13-12/71-L.S.G., dated the  
25th November, 1974.

Local Self Government  
Department

Imposing the Toll Tax in the Municipal Committee. Nurpur in  
Kangra district.

**भाग 1—अधिनियमों को छोड़ कर हिमाचल प्रदेश के राज्यपाल और हिमाचल प्रदेश हाई कोर्ट द्वारा अधिसूचनाएं इत्यादि**

**हिमाचल प्रदेश हाई कोर्ट**

**NOTIFICATIONS**

*Simla-1, the 2nd November, 1974*

No. HHC.-Gaz. 3-6/71-12700.—The Hon'ble the Chief Justice is pleased to grant 117 days leave preparatory to retirement with effect from November 4, 1974 (F.N.) to February 28, 1975 (A.N.) to Shri Balak Ram Himalvi, Deputy Registrar of this Court.

Shri Balak Ram Himalvi shall stand retired from service after the expiry of the above leave.

*Simla-1, the 5th November, 1974*

No. HHC./Admn. 1(10)/7312800.—In exercise of the powers vested in them by sections 26 & 27 of the Punjab Courts Act, 1918, as applicable to the areas added to Himachal Pradesh on the reorganisation of the State of Punjab, the Hon'ble the Chief Justice and Judges are pleased to confer the powers of Subordinate Judge third class on Shri Bishambhar Datt Sharma, Judicial Magistrate-cum-Subordinate Judge, Una to be exercised by him within the local limits of Una district with effect from the date he assumes charge.

By order,  
KEDARISHWAR,  
Registrar.

**हिमाचल प्रदेश सरकार**

**PERSONNEL (A-I) DEPARTMENT**

**NOTIFICATIONS**

*Simla-2, the 14th November, 1974*

No. 3-29/71-DP (Apptt.).—The Governor, Himachal Pradesh is pleased to accord sanction to the grant of 27 days earned leave in favour of Shri Vijay Bansal, H.P.A.S. Sub-Divisional Magistrate, Una, District Una, with effect from 4th November, 1974 to 30th November, 1974 subject to verification of title to leave.

2. Certified that Shri Vijay Bansal is likely to return to duty to the station from where he proceeds on leave.

*Simla-2, the 14th November, 1974*

No. 3-45/71-DP (Apptt.).—In continuation of this department's notification of even number, dated the 4th September, 1974, the Governor, Himachal Pradesh is pleased to accord sanction to the grant of extension of 10 days earned leave in favour of Shri D.R. Tanwar, G.A. to Deputy Commissioner, Bilaspur with effect from 2nd October, 1974 to the 11th October, 1974 with permission to suffix 2nd Saturday/Sunday falling on the 12th and 13th October, 1974.

2. Certified that Shri D. R. Tanwar would have continued to officiate as such but for his proceeding on leave as mentioned above.

3. Certified that after the expiry of leave Shri Tanwar was likely to return to duty to the station from where he proceeded on leave.

*Simla-2, the 16th November, 1974*

No. 10-2/72-DP-Apptt. I.—In exercise of the powers conferred by section 21 of the Code of Criminal Procedure, 1973, the Governor, Himachal Pradesh is pleased to appoint the following HAS Probationers, presently undergoing training at H. P. Institute of Public Administration, Simla, to be the Special Executive Magistrates, with all the powers of Executive Magistrate, under the said Code, to be exercised within the local limits of whole of Himachal Pradesh, for a period of one year from the date of issue of this notification:—

1. Shri Balbir Singh Chauhan.
2. Shri Jiwa Nand Jiwan.
3. Shri Surinder Mohan Katwal.
4. Shri Srinivas Joshi.
5. Shri Vinod Prakash Gupta.
6. Shri Surinder Kumar Justa.
7. Shri Rattan Lal.
8. Kumari Rashima Mahajan.

*Simla-2, the 16th November, 1974*

No. 3-31/69-DP (APPTT).—The Governor, Himachal Pradesh is pleased to accord sanction to the grant of 10 days earned leave in favour of Shri P. C. Dogra, HAS General Assistant-II to Deputy Commissioner, Kangra with effect from 4-12-74 to 13-12-74 with permission to suffix 2nd Saturday and Sunday falling on the 14th and 15th December, 1974, subject to verification of title to leave.

2. Certified that Shri Dogra would have continued to officiate as such but for his proceeding on leave as mentioned above.

3. Certified that Shri P. C. Dogra is likely to return to duty to the station from where he proceeds on leave.

AJAY PRASHAD,  
Joint Secretary.

*Simla-2, the 18th November, 1974*

No. 1-15/73-DP-Apptt.—The Governor, Himachal Pradesh is pleased to appoint Shri Y. L. Rajwade, I. A. S. (H. P.), on his reversion from the Government of India, Ministry of Finance, as Managing Director, Himachal Pradesh Tourism and Development Corporation, Simla with immediate effect.

*Simla-2, the 18th November, 1974*

**No. 2-14/69-Apptt.**—The Governor, Himachal Pradesh is pleased to accord sanction to the grant of 120 days leave preparatory to retirement in favour of Dr. B. P. Sinha, Principal, Himachal Pradesh Medical College, Simla with effect from 2nd December, 1974 to 31st March, 1975 with permission to prefix 1st December, 1974 being Sunday subject to verification of title to leave admissible to Dr. Sinha by the AGCR, New Delhi.

2. Certified that Dr. Sinha would have continued to work as Principal, Himachal Pradesh Medical College but for his proceeding on LPR, mentioned above.

3. The Governor, Himachal Pradesh, is further pleased to order that Dr. B. P. Sinha, Principal Himachal Pradesh Medical College, Simla, shall retire from Government service on the afternoon of 31st March, 1975.

U. N. SHARMA,  
Chief Secretary.

*Simla-2, the 18th November, 1974*

**No. 3-19/67-DP-Apptt.**—The Governor, Himachal Pradesh is pleased to accord *ex-post-facto* sanction to the grant of 27 days earned leave in favour of Shri S. S. Sidhu, I.A.S., Deputy Commissioner, District Sirmur, Nahan, w. e. f. 7-10-74 to 2-11-74 with permission to prefix and suffix Sundays falling on 6-10-74 and 3-11-74, subject to verification of title to leave by the Accountant General, Himachal Pradesh.

2. Certified that Shri S. S. Sidhu, has since returned to duty to the station from where he proceeded on leave.

3. The Governor is further pleased to allow Shri V. K. Bhatnagar, District Development and Panchayat Officer, Sirmur district, Nahan to hold the charge of the post of Deputy Commissioner, Sirmur additionally during the leave period of Shri S. S. Sidhu.

AJAY PARSAD,  
Joint Secretary.

*Simla-2, the 18th November, 1974*

**No. 1-15/73-DP-Apptt. I.**—The Governor, Himachal Pradesh is pleased to post Shri Harsh Gupta, IAS (H. P.) on his reversion from the Government of India, Ministry of Steel and Mines, as Joint Secretary (Home) to the Government of Himachal Pradesh, Simla with immediate effect.

*Simla-2, the 19th November, 1974*

**No. 3-28/69-Apptt.**—The Governor, Himachal Pradesh is pleased to accord sanction to the grant of 120 days leave preparatory to retirement in favour of Shri K. R. Shandil, Under Secretary to the Government of Himachal Pradesh, with effect from 2nd December, 1974 to 31st March, 1975 with permission to prefix 1st December, 1974 being Sunday.

2. The Governor, Himachal Pradesh is further pleased to order that Shri K. R. Shandil, Under Secretary to the Government of Himachal Pradesh, shall retire from Government service on attaining the age of superannuation with effect from 31st March, 1975 (A. N.).

U. N. SHARMA,  
Chief Secretary.

## AGRICULTURE DEPARTMENT

### NOTIFICATIONS

*Simla-171002, the 16th November, 1974*

**No. 16-12/72-Agr. (Sectt).**—On the recommendations of the D. P. C. and with the prior approval of the Himachal Pradesh Public Service Commission, the Governor, Himachal Pradesh is pleased to appoint Shri M. M. Narang, permanent Assistant Soil Conservation Officer, Kulu, to officiate as Deputy Director of Agriculture, (Soil Conservation), in the Class I of Rs. 400—1250, with immediate effect, until further orders.

Shri M. M. Narang will be on probation for two years.

NIHAL SINGH,  
Under Secretary.

*Simla-171002, the 20th November, 1974*

**No. 23-57/69-Agr. (Sectt).**—The Governor, Himachal Pradesh, in pursuance of the recommendations of Government of India, Cabinet Secretariat Department of Personnel and A. R. and with the prior approval of the Himachal Pradesh, Public Service Commission is pleased to order the national promotion of Shri J. S. Grewal, permanent District Agriculture Officer, to Class I post of Deputy Director of Agriculture, in the pay scale of Rs. 350—1200, with retrospective effect from 22nd January, 1962, the date when an officer (Shri B. M. Batra) junior to him was promoted as Deputy Director of Agriculture by the Punjab Agriculture Department.

2. The Governor, is further pleased to order that Shri Grewal will get the benefit of pay and allowance of the post of Deputy Director of Agriculture, in the pay scale of Rs. 350—1200 (now revised to Rs. 400—1250), with effect from 11-10-1971, when he was promoted as such in the Himachal Pradesh Agriculture Department.

R. C. SHARMA,  
Joint Secretary.

## HEALTH AND FAMILY PLANNING DEPARTMENT

### NOTIFICATIONS

*Simla-2, the 31st October, 1974*

**No. 1-76/74-H&FP.**—On the recommendations of Himachal Pradesh Public Service, Commission, the Governor, Himachal Pradesh, is pleased to appoint Dr. Bahadur Chand Khanna as Civil Assistant Surgeon Grade I in the scale of Rs. 350-25-500-30-590/30-830-35-900 with effect from 6-9-1974 (F.N.). He will be on probation for a period of two years.

*Simla-2, the 12th November, 1974*

**No. 1-81/74-H&FP.**—On the recommendations of Himachal Pradesh Public Service Commission, the Governor, Himachal Pradesh, is pleased to appoint Dr. Miss Vimla Kumari as Civil Assistant Surgeon Grade I in the scale of Rs. 350-25-500-30-590/30-830-35-900 with effect from 9-8-74 (P.N.) She will be on probation for a period of two years.

*Simla-171002, the 16th November, 1974*

**No. 1-82/74-H&FP.**—On the recommendations of Himachal Pradesh Public Service Commission, the Governor, Himachal Pradesh, is pleased to appoint Dr. Mrs. V. Ramachandran as Civil Assistant Surgeon Grade I in the scale of Rs. 350-25-500-30-590/30-830-35-900 with effect from 17-8-1974 (P.N.). She will be on probation for a period of two years.

*Simla-171002, the 18th November, 1974*

**No. 1-35/69-H&FP.**—On the recommendations of Himachal Pradesh Public Service Commission, the Governor, Himachal Pradesh, is pleased to appoint Dr. Kailash Chand Kaushal as Civil Assistant Surgeon Grade I (GRO-II) in the scale of Rs. 350-25-500-30-590/30-830-35-900 on regular basis with effect from 28-8-1973. (P.N.). He will be on probation for a period of two years.

HARI SINGH,  
Deputy Secretary.

## LAW DEPARTMENT

### NOTIFICATION

*Simla-2, the 1st November, 1974*

**No. LLR. B (15)1/74.**—A propose telephonic talk on 13-9-74 with the Deputy Commissioner, the transfer and posting orders of Shri Bansi Ram Sharma, as Assistant District Attorney-cum-Public Prosecutor, Kinnaur against a vacant post issued vide this department notification of even number, dated 20-8-74 are hereby stayed till further orders.

T. R. HANDA,  
Legal Remembrancer-cum-Secretary.

## LABOUR AND EMPLOYMENT DEPARTMENT

### NOTIFICATION

*Simla-171002, the 23rd October, 1974*

**No. 8-43/72-SI-II.**—The Governor of Himachal Pradesh is pleased to appoint Shri Swaroopa Nand, Labour Commissioner, Himachal Pradesh as *ex-officio* Secretary of the Committee, constituted vide notification No. 8-43/72-SI, dated the 22nd March, 1974, in place of Shri Vinod Lall.

By order,  
P. K. MATTOO,  
Secretary.

## MULTIPURPOSE PROJECTS AND POWER DEPARTMENT

### NOTIFICATION

*Simla-171002, the 5th November, 1974*

**No. MPP. F(10)-8/74 (Vol-II) Sectt.**—Whereas it appears to the Governor, Himachal Pradesh, that the land is required to be taken by the Government at public expense for a public purpose, namely for construction of Wangtoo-Bhaba road, it is hereby declared that the land described in the specification below is required for the above purpose.

2. This declaration is made under the provisions of section 6 of the Land Acquisition Act, 1894, to all whom it may concern and under the provisions of section 7 of the said Act, the Collector, Land Acquisition, Himachal Pradesh P.W.D., is hereby directed to take order for the acquisition of the said land.

3. A plan of the land may be inspected in the office of the Collector, Land Acquisition, Himachal Pradesh P.W.D., Kinnaur district.

### SPECIFICATION

*District:* KINNAUR

*Tehsil:* NICHAR

Village 1	Khasra No. 2	Area Big. Bis.	
		3	4
BHABA	4169/1	0	8
	4168/1	0	9
	4167/1	0	5
	4166/1	0	17
	4188/1	0	7
	4116/1	0	7
	5238/4, 117/1	0	9
	3815/1	1	4
	3816/1	0	16
	3805/1	0	19
	3794/1	1	7
	3793/1	0	17
	3719/1	0	8
	3710/1	0	8
	3711/1	1	9
	3706/1	0	3
	3704	0	1
	3702/1	0	13
	3689/1	0	1
	3643/1	0	8
	3648/1	0	8
	3649/1	0	6
	3650/1	0	8
	3651/1	0	6
	3662/1	0	18
	3653/1	0	4
	3654/1	0	10
	3617/1	1	0
	3604/1	1	8
	3604/1	0	2
	3618/1	0	3
	3619	0	6
	3595/1	0	4
	3596/1	0	9
	3597/1	0	5
	3599/1	0	2
	487/1	0	8

2	3	4
486/1	1	12
481/1	0	9
480/1	1	1
5059/553	1	3
5058/553/1	0	12
554/1	0	10
5205/556/2	0	15
5206/556/2	0	2
557/1	0	5
565/1	0	3
564	0	8
569/1	0	9
5046/1	0	9
570/1	0	4
415/1	0	19
615/1	0	9
5185/795/1	1	7
5184/795/1	0	9
948/1	1	12
944/1	0	1
943	0	10
942/1	0	1
939/1	1	7
937/1	0	6
938/1	0	1
931/1	0	12
930/1	0	6
929/1	0	5
927/1	0	6
925/1	1	5
913/1	1	0
912/1	0	8
910/1	1	5
909	0	1
908/1	0	1
905/1	0	2
905/2	0	9
903	0	5
902/1	0	6
904/1	0	2
906	0	7
907/1	0	1
4780/900/1	0	14
898/1	0	7
4975/897/1	0	2
4976/897/1	0	3
4451/1/1	0	6
4535/4177/1	2	15
4399/4177/1	1	2
Total ..	Kitas 86	46 17

By order,  
L. H. TOCHHAWNG,  
Secretary.

## PLANNING DEPARTMENT

### NOTIFICATION

Simla-171002, the 5th November, 1974

**No. 1-13/73-Plan.**—The Governor, Himachal Pradesh, is pleased to order that the orders notified vide this department notifications No. 7-4/70-Plan, dated 29-5-1971, 7-4/70-Plan dated 29-7-71, 25-8-71 22-9-71 and Nos. 1-13/73-Plan, dated 31st August, 1973 and 26th September, 1973, regarding the constitution of the

District Development Committee in all the Districts of Himachal Pradesh will also apply to the districts of Solan, Una and Hamirpur from the date of their coming into existence.

By order,  
B. K. SHARMA,  
Secretary.

## PUBLIC WORKS DEPARTMENT

### ADDENDUM

Simla-171002, the 23rd October, 1974

**No. 1-50/70-PW 'A'.**—Please add the name of Shri R. B. Mehta, Assistant Engineer at Sl. No. 237 in this office notification of even number, dated the 3rd May, 1974.

B. D. SHARMA,  
Under Secretary.

### NOTIFICATIONS

Simla-171002, the 28th October, 1974

**No. 1-37/72-PW 'A'.**—The Governor, Himachal Pradesh, in consultation with the Himachal Pradesh Public Service Commission, vide their letter No. 8-19/72-PSC-Pt., dated 14th October, 1974, is pleased to promote the following Senior Architectural Draftsmen to the posts of Assistant Architects (Class II Gazetted) in the pay scale of Rs. 400-30-700/40-1100, with immediate effect:—

Sl. No. Name

- (1) Shri Inderjeet Malhotra.
- (2) Shri Brij Lal Gupta.

The seniority of these officers as Assistant Architects, will be determined in the above order.

Simla-171002, the 29th October, 1974

**No. 2-32/70-PW(B).**—Notifications No. 2-32/70-PWD, dated 28-11-70 and No. 2-31/70-PWD, dated 16-1-71 in respect of Jachh-Pressi-Pangna Road are hereby cancelled.

Simla-171002, the 31st October, 1974

**No. 2-32/70-PW(B).**—Whereas it appears, to the Governor, Himachal Pradesh that land is likely to be required to be taken by the Himachal Pradesh Government at the public expense for a public purpose, namely for Sunder Nagar Sarka Ghat Ghumarvin road, it is hereby notified that land in the locality described below is likely to be acquired for the above purpose.

This notification is made under the provisions of section 4 of the Land Acquisition Act, 1894 to all whom it may concern.

In exercise of the powers conferred by the aforesaid section, the Governor, Himachal Pradesh is pleased to authorise the officers for the time being engaged in the undertaking with their servants and workmen to

enter upon and survey any land in the locality and do all others acts required or permitted by that section.

Any person interested, who has any objection to the acquisition of the said land in the locality may, within thirty days of the publication of this notification, file an objection in writing before the Collector of Land Acquisition, Public Works Department, Mandi.

## SPECIFICATION

District: MANDI

Tehsil: SARKAGHAT

Village	Khasra No.	H Are C.A.			
1	2	3	4	5	
LONGONI	309/1	—	—	16	
	49/1	—	—	33	
	49/2	—	—	30	
	216/1	—	—	28	
	47/1	—	—	77	
	333/1	—	—	22	
	333/2	—	—	48	
	333/3	—	—	79	
	332/1	—	—	06	
	640/1	—	—	07	
	650/1	—	—	88	
	662/1	—	—	10	
	546	—	—	10	
	634/1	—	—	12	
	407/1	—	—	46	
	486	—	—	86	
	378	—	—	24	
	385/1	—	—	29	
	396/1/1	—	—	21	
	304/1	—	19	72	
	305/1	—	23	16	
	305/3	—	04	81	
Total	22	—	54	36	

Notification No. 2-32/70-P.W.D., dated 25-5-71 is cancelled.

Simla-2, the 2nd November, 1974

No. 9-17/73-PWB. Whereas it appears to the Governor, Himachal Pradesh that land is likely to be required to be taken by the Himachal Pradesh Government at the public expense for a public purpose, namely for Kothi-Manjherh Kul, it is hereby notified that land in the locality described below is likely to be acquired for the above purpose.

This notification is made under the provisions of section 4 of the Land Acquisition Act, 1894 to all whom it may concern.

In exercise of the powers conferred by the aforesaid section, the Governor, Himachal Pradesh is pleased to authorise the officers for the time being engaged in the undertaking with their servants and workmen to enter upon and survey any land in the locality and do all other acts required or permitted by that section.

Any person interested, who has any objection to the acquisition of the said land in the locality may, within thirty days of the publication of this notification, file

an objection in writing before the Collector of Land Acquisition, U.S. Club, Simla.

## SPECIFICATION

District: BILASPUR

Tehsil: SADAR

Village	Khasra No.	Area	
1	2	Big.	Bis.
KOTHI/242	453	0	1
	460	0	2
	463	0	7
	477	0	5
	478	0	2
	480	0	5
	493	0	1
	723	0	12
	489	0	6
Total .. Kita	9	2	17
MANJHER/243	975	0	2
	974	0	9
	977	0	1
	980	0	1
	981	0	1
	984	0	1
	1321/1008	0	11
	1040	0	1
	1046	0	1
	1058	0	1
	1061	0	1
	1062	0	1
	1064	0	1
	1065	0	1
	1113	0	1
	1114	0	2
	1126	0	9
	1174	0	2
	1175	0	3
	1276	0	1
	1327/1273	0	4
	1328/1273	0	1
	1274	0	1
Total .. Kita	23	2	17
LOHARDA/244	266	0	3
	232/1	0	3
	372	0	11
	792	0	6
	805	0	5
	935	0	14
	627	0	8
	804	0	5
Total .. Kita	8	2	15
SAMARHI/245	251	0	12
	350	0	19
	379	0	8
	564	0	4
	1067	1	3
	1191	0	13
Total .. Kita	6	3	19



*Simla-2, the 11th November, 1974*

**No. 2-39/70-PWB.**—Whereas it appears to the Governor of Himachal Pradesh that land specified below is required by Government at public expense, namely for construction of P. W. D. Guest House at Bangana in Tika Nailli uperli, village Machhali, District Una, it is hereby declared that the land described in the specification below is required for the aforesaid purpose.

This declaration is made under the provision of section VI of the Land Acquisition Act, 1894 to all whom it may concern and under the provision of section 7 of the said Act the Collector, Land Acquisition, H.P.P.W.D., Kangra is hereby directed to take order for the acquisition of said land.

Plans of the land may be inspected in the office of Land Acquisition Collector, H.P.P.W.D., Kangra.

#### SPECIFICATION

*District: UNA*

*Tehsil: UNA*

Village	Tikka	Khasra Nos.
1	2	3
MACHHALI	NAILLUPRA	7, 8, 9, 10, 11, 12, 13, 14, 15, 16, 17, 18—Area 2.50 acres.

*Simla-2, the 18th November, 1974*

**No. 9-91/69. PWD-II.**—In exercise of the powers conferred by section 3 of the Himachal Pradesh Roadside Land Control Act, 1968 (Act 21 of 1969), (hereinafter called 'the Act'), the Governor, Himachal Pradesh proposes to declare the National Highway No. 1-A Jullundur-Pathankot Road km. 84/9 to 87/8 and 101/8 to 108/6 plus 100 ft. falling in Himachal Pradesh territory taken over from Punjab Public Works Department, B&R for maintenance in the list of Scheduled Roads.

2. Any person interested in any land included within the boundaries of the controlled areas of the above scheduled road may, at any time before the expiry of 60 days from the last date on which such notification is published by the Collector under sub-section (2) of section 3 of the Act, object to the making of the declaration or to the inclusion of his land or any part of it within the said boundaries. Such objections should be made in writing to the Collector under the Himachal Pradesh Roadside Land Control Act in his office situate in Dharamsala who shall give to every person, so objecting an opportunity of being heard either in person or through a legal practitioner and after all such objections have been heard and after such further enquiry, if any, as he thinks necessary, shall forward to the Government the record of the proceedings held by him together with the report setting forth his recommendations on the objections. The Government shall, after considering the record of proceedings and report of the Collector, make appropriate decision with regard to making a declaration as required under sub-section (1) of section 3 of the Act.

Drawings showing the boundaries of the above road will be available for inspection free of charge on all working days in the office of the Collector concerned. The road marked on the drawings represent the actual alignment in public use or to be put in public use, and in case of any deviation between the plan and the road actually in use, the edge of the road land acquired by

the Public Works Department will be considered as the correct starting point for measuring the above distance of the controlled area on either side.

*Simla-171002, the 18th November, 1974*

**No. 9-17/73-PW. B.**—Whereas it appears to the Governor of Himachal Pradesh that land is likely to be required to be taken by Government at public expense for a public purpose, namely for Providing Water Supply Scheme to group of Villages Punder Bhadwar etc. in Tehsil Nurpur, it is hereby notified that the land in locality described below is likely to be acquired for the above purpose.

This notification is made under the provision of section 4 of Land Acquisition Act, 1894 to all whom it may concern.

In exercise of powers conferred by the aforesaid section the Governor of Himachal Pradesh is pleased to authorise the officers for the time being engaged in the undertaking with their servants and workmen to enter upon and survey any land in the locality and do all other acts required or permitted by that section.

Any person interested who has any objection for the acquisition of any land in the locality may within 30 days of the publication of this notification file an objection in writing before the Land Acquisition Collector, Himachal Pradesh, Public Works Department, Kangra.

#### \*SPECIFICATION

*District: KANGRA*

*Tehsil: NURPUR*

Locality of Village or revenue estimates			Area with description
Village	Tikka	Khasra Nos.	K. M. Acres
PUNDER	MAO	157, 155, 150, 154, 151, 163, 156/1, 164/1, 161/1, 759/1, 162/1, 149/1, 163/1, 142/1, 147/1, 148/1, 117/1, 118/1, 119/1, 121/1, 122/1, 124/1, 61/1, 331/141/2, 332/141/1, 142/2.	19 18 1.89

*Simla-171002, the 1st November, 1974*

**No. 1-98/69-PWD.**—The Governor, Himachal Pradesh, in consultation with the Engineer in Chief Central Public Works Department, New Delhi, is pleased to appoint, Shri J. R. Jadev, Architect, on deputation to this department as Senior Architect for a period of one year on deputation in the first instance in the scale of Rs. 1600—2000, with immediate effect.

2. The terms and conditions of deputation will be issued separately.

Simla-171002, the 19th November, 1974

No. 9-12/73-PW-B. Whereas it appears to the Governor, Himachal Pradesh that the land is required to be taken by the Government at public expense for a public purpose, namely for construction of N. H. 22, it is hereby declared that the land described in the specification below is required for the above purpose.

2. The declaration is made under the provisions of section 6 of the Land Acquisition Act, 1894 to all whom it may concern and under the provision of section 7 of the said Act, the Collector, Land Acquisition, Himachal Pradesh Public Works Department is hereby directed to take order for the acquisition of the said land.

3. A plan of the land may be inspected in the office of the Collector, Land Acquisition, Himachal Pradesh Public Works Department, Kinnaur district, Kalpa.

## SPECIFICATION

District : KINNAUR		Tehsil: MOORANG	
Village	Khasra No.	Area Big. Bis.	
JANGI	750/1	1	11
	749/2/2	1	0
	749/1/1	1	5
Total		3	16

Simla-171002, the 19th November, 1974

No. 2-35/70-PW (B). In exercise of powers conferred upon him under section 48 (1) of the Land Acquisition Act, 1894, the Governor, Himachal Pradesh is pleased to withdraw from the proceedings launched for the acquisition of 8 biswas of land in village Baggi, Tehsil Sadar, District Bilaspur, for the construction of Water Supply Scheme, Sungal vide Under Secretary (Revenue) to the Government of Himachal Pradesh No. 4-51/66-Rev. II, dated 10-4-67 issued under sections 6 and 7 of the said Act.

By order,  
GANGESH MISRA,  
Secretary.

## REVENUE DEPARTMENT

## NOTIFICATIONS

Simla-2, the 31st October/5th November, 1974

No. 10-16/74-Rev. A. In exercise of the powers conferred upon him under sub-section (3) of section 4 of the Himachal Pradesh Land Holdings Tax Act, 1974, the Governor of Himachal Pradesh is pleased to constitute each Sub-Division of a District into a Tax Circle for the purposes of the said Act.

By order,  
L. HINGLIANA TOCHHAWNG,  
Secretary.

Simla-2, the 18th/19th November, 1974

No. 2-27/73-Rev. I.—In exercise of the powers conferred by sub-section (1) of section 9 of the Himachal Pradesh Abolition of Big Landed Estates and Land Reforms Act, 1953 (Act No. 15 of 1954), the Governor, Himachal Pradesh, is pleased to appoint Shri Vijai Singh, Sub-Divisional Officer (Civil), Nahan, as Compensation Officer to carry out the purposes of the said Act including partitions, operations in holdings, assessment of compensation and settlement of disputes between the landowners and their tenants, within the local limits of Sirmur district, from the date he took over the charge of the post.

Simla-2, the 18th/20th November, 1974

No. 2-27/73-Rev. I.—In exercise of the powers vested in him under clause (a) of sub-section (1) of section 27 of the Punjab Land Revenue Act, 1887 (17 of 1887), as in force in the areas added to Himachal Pradesh under section 5 of the Punjab Reorganisation Act, 1966, and all other powers enabling him in this behalf, the Governor, Himachal Pradesh, is pleased to confer on the following officers all the powers of a Collector under the said Act to be exercised by them within the local limits of their respective jurisdictions as specified against each, subject to the control of the Collector of the District, from the date they took over the charge of the post:—

Name of Officer	Area of jurisdiction
1. Shri Karam Sinsh, Sub-Divisional Officer (Civil), Hamirpur, District Hamirpur.	Hamirpur Sub-Division.
2. Shri Chander Shamsher, Sub-Divisional Officer (Civil), Lahaul, District Lahaul and Spiti.	Lahaul Sub-Division.

Simla-2, the 18th/20th November, 1974

No. 2-27/73-Rev. I.—In exercise of the powers vested in him under section 2(b) of the Punjab Occupancy Tenants (Vesting of Proprietary Rights) Act, 1952 (8 of 1953), as in force in the areas added to Himachal Pradesh under section 5 of the Punjab Reorganisation Act, 1966, and all other powers enabling him in this behalf the Governor, Himachal Pradesh, is pleased to specially empower the following Officers, who are Assistant Collectors of the First Grade, to perform the duties of a Collector under the said Act to be exercised by them within the local limits of their respective jurisdictions as specified against each, from the date they took over the charge of the post:—

Name of Officer	Area of jurisdiction
1. Shri Karam Singh, Sub-Divisional Officers (Civil), Hamirpur, District Hamirpur.	Hamirpur Sub-Division.
2. Shri Shamsher Singh, Sub-Divisional Officer (Civil), Lahaul, District Lahaul & Spiti.	Lahaul Sub-Division.



*Simla-2, the 18th/20th November, 1974*

**No. 2-27/73-Rev. I.**—In exercise of the powers vested in him under section 2 (c) of the Punjab Abolition of Ala Malkiyat and Talukdari Rights Act, 1952 (9 of 1952), as in force in the areas added to Himachal Pradesh under section 5 of the Punjab Reorganisation Act, 1966, and all other powers enabling him in this behalf, the Governor, Himachal Pradesh, is pleased to specially empower the following officers, who are Assistant Collectors of the First Grade, to perform the duties of a Collector under the said Act to be exercised by them within the local limits of their respective jurisdictions as specified against each, from the date they took over the charge of the post:—

<i>Name of Officer</i>	<i>Area of jurisdiction</i>
1. Shri Karam Singh Sub-Divisional Officer (Civil), Hamirpur, District Hamirpur.	Hamirpur Sub-Division.
2. Shri Shamsher Singh, Sub-Divisional Officer (Civil), Lahaul, District Lahaul & Spiti.	Lahaul Sub-Division.

*Simla-2, the 18th/20th November, 1974*

**No. 2-27/73-Rev. I.**—In exercise of the powers vested in him under clause (a) of sub-section (1) of section 105 of the Punjab Tenancy Act, 1887, as in force in the areas added to Himachal Pradesh under section 5 of the Punjab Reorganisation Act, 1966, and all other powers enabling him in this behalf, the Governor, Himachal Pradesh, is pleased to confer on the following officer, all the powers of a Collector under the said Act, to be exercised by them within the local limits of their respective jurisdictions as specified against each, subject to the control of the Collector of the District, from the date they took over the charge of the post:—

<i>Name of Officer</i>	<i>Area of jurisdiction</i>
1. Shri Karam Singh, Sub-Divisional Officer (Civil), Hamirpur, District Hamirpur.	Hamirpur Sub-Division.
2. Shri Shamsher Singh, Sub-Divisional Officer (Civil), Lahaul, District Lahaul & Spiti.	Lahaul Sub-Division.

*Simla-2, the 18th/20th November, 1974*

**No. 2-27/73-Rev. I.**—In exercise of the powers vested in him under clause (b) of sub-section (1) of section 27 of the Punjab Land Revenue Act, 1887 (Act No. 17 of 1887), as in force in the areas added to Himachal Pradesh under section 5 of the Punjab Reorganisation Act, 1966, and all other powers enabling him in this behalf, the Governor, Himachal Pradesh, is pleased to confer on the following officers all the powers of an Assistant Collector 1st Grade under the said Act to be exercised by them within the local limits of their respective jurisdictions as specified against each from the date they took over the charge of the post:—

*Name of Officer*

*Area of jurisdiction*

1. Shri Karam Singh, Sub-Divisional Officer (Civil), Hamirpur, District Hamirpur. Hamirpur Sub-Division.
2. Shri Chander Shamsher, Sub-Divisional Officer (Civil), Lahaul, District Lahaul and Spiti. Lahaul Sub-Division.

*Simla-2, the 18th/20th November, 1974*

**No. 2-27/73-Rev. I.**—In exercise of the powers vested in him under clause (b) of sub-section (1) of section 28 of the Himachal Pradesh Land Revenue Act, 1953 (6 of 1954) and all other powers enabling him in this behalf, the Governor, Himachal Pradesh, is pleased to confer on the following officers, all the powers of an Assistant Collector First Grade under the said Act to be exercised by them within the local limits of their respective jurisdictions as specified against each, from the date they took over the charge of the post:—

*Name of Officer*

*Area of jurisdiction*

1. Shri Vijai Singh, Sub-Divisional Officer (Civil), Nahan, District Sirmur. Nahan Sub-Division.
2. Shri R. L. Seth, Sub-Divisional Officer (Civil), Paonta, District Sirmur. Paonta Sub-Division.
3. Shri R. S. Chopra, Sub-Divisional Officer (Civil), Rajgarh, District Sirmur. Rajgarh Sub-Division.
4. Shri S. C. Thakur, Sub-Divisional Officer (Civil), Rohru, District Simla. Rohru Sub-Division.
5. Shri C. P. Pandey, Sub-Divisional Officer (Civil), Arki, District Solan. Arki Sub-Division.

*Simla-2, the 18th/20th November, 1974*

**No. 2-27/73-Rev. I.**—In exercise of the powers vested in him under clause (a) of sub-section (1) of section 28 of the Himachal Pradesh Land Revenue Act, 1953 (6 of 1954), the Governor, Himachal Pradesh, is pleased to confer on the following officers, all the powers of a Collector under the said Act to be exercised by them within the local limits of their respective jurisdictions as specified against each, subject to the control of the Collector of the district, from the date they took over the charge of the post:—

*Name of Officer*

*Area of jurisdiction*

1. Shri Vijai Singh, Sub-Divisional Officer (Civil), Nahan, District Sirmur. Nahan Sub-Division.
2. Shri R. L. Seth, Sub-Divisional Officer (Civil), Paonta, District Sirmur. Paonta Sub-Division.
3. Shri R. S. Chopra, Sub-Divisional Officer (Civil), Rajgarh, District Sirmur. Rajgarh Sub-Division.

- | <i>Name of the Officer</i>   | <i>Area of jurisdiction</i> |
|--|-----------------------------|
| 4. Shri S. C. Thakur, Sub-Divisional Officer (Civil), Rohru, District Simla. | Rohru Sub-Division.         |
| 5. Shri C. P. Pandey, Sub-Divisional Officer (Civil), Arki, District Solan.  | Arki Sub-Division.          |

*Simla-2, the 18th/20th November, 1974*

No. 2-27/73-Rev. I.—In exercise of the powers vested in him under section 77 (4) (b) of the Punjab Tenancy Act, 1887, as in force in the areas added to Himachal Pradesh under section 5 of the Punjab Reorganisation Act, 1966, and all other powers enabling him in this behalf, the Governor, Himachal Pradesh is pleased to specially empower the following Assistant Collectors of the First Grade to hear and determine any of the suits mentioned in the First Group of section (3) of the section 77 of the said Act and they shall exercise the said powers within the local limits of their respective jurisdictions as specified against each, from the date they took over the charge of the post:—

- | <i>Name of Officer</i>  | <i>Area of jurisdiction</i> |
|---|-----------------------------|
| 1. Shri Karam Singh Sub-Divisional Officer (Civil), Hamirpur, District Hamirpur.        | Hamirpur Sub-Division.      |
| 2. Shri Shamsher Singh Sub-Divisional Officer (Civil), Lahaul, District Lahaul & Spiti. | Lahaul Sub-Division.        |

*Simla-2, the 18th/20th November, 1974*

No. 2-27/73-Rev. I.—In exercise of the powers vested in him under section 3(2) of the Punjab Restitution of Mortgaged Lands Act, 1938, as in force in the areas added to Himachal Pradesh under section 5 of the Punjab Reorganisation Act, 1966, and all other powers enabling him in this behalf, the Governor, Himachal Pradesh, is pleased to specially empower the following officers, who are Assistant Collectors of the First Grade, to perform the duties of a Collector for the purposes of the said Act to be exercised by them within the local limits of their respective jurisdictions as specified against each, from the date they took over the charge of the post:—

- | <i>Name of the Officer</i>  | <i>Area of jurisdiction</i> |
|---|-----------------------------|
| 1. Shri Karam Singh Sub-Divisional Officer (Civil), Hamirpur, District Hamirpur.        | Hamirpur Sub-Division.      |
| 2. Shri Shamsher Singh Sub-Divisional Officer (Civil), Lahaul, District Lahaul & Spiti. | Lahaul Sub-Division.        |

*Simla-2, the 18th/20th November, 1974*

No. 2-27/73-Rev. I.—In exercise of powers vested in him under clauses (a) of section 2 of the Punjab Village Common Lands (Regulation) Act, 1961 (18 of 1961), as in force in the areas added to Himachal Pradesh under section 5 of the Punjab Reorganisation Act, 1966, and all other powers enabling him in this behalf, the Governor, Himachal Pradesh is pleased to confer on the following officers, all the powers of a Collector for the purpose of section 10 (a) of the said Act to be exercised by them within the local limits of their respective juris-

diction as specified against each, from the date they took over the charge of the post:—

- | <i>Name of Officer</i>   | <i>Area of jurisdiction</i> |
|--|-----------------------------|
| 1. Shri Karam Singh, Sub-Divisional Officer (Civil), Hamirpur, District Hamirpur.        | Hamirpur Sub-Division       |
| 2. Shri Shamsher Singh, Sub-Divisional Officer (Civil), Lahaul, District Lahaul & Spiti. | Lahaul Sub-Division         |

*Simla-2, the 19th November, 1974*

No. 2-27/73-Rev. I.—In exercise of the powers vested in him under section 27 (1) (a) of Punjab Land Revenue Act, 1887 (Act No. XVII of 1897) as in force in the territories transferred to Himachal Pradesh with effect from 1-11-1966, as a result of reorganisation of erstwhile Punjab State under section 5 of the Punjab Reorganisation Act, 1966, and all other powers enabling him in this behalf, the Governor, Himachal Pradesh, is pleased to confer the powers of a Collector upon Shri Sher Singh, Settlement Officer, Kangra and Mandi districts, to be exercised by him within the limits of Kangra district from the date of taking over the charge of the post.

*Simla-2, the 19th November, 1974*

No. 2-27/73-Rev. I.—In exercise of the powers vested in him under section 28 (1) (a) of the Himachal Pradesh Land Revenue Act, 1953 (Act No. 6 of 1954) the Governor, Himachal Pradesh, is pleased to confer the powers of Collector upon Shri Sher Singh, Settlement Officer, Kangra and Mandi districts, to be exercised by him within the local limits of Mandi district, from the date of taking over the charge of the post.

*Simla-2, the 20th November, 1974*

No. 2-29/73-Rev. I.—In exercise of the powers vested in him under section 3(e) of the Land Acquisition Act, 1894, the Governor, Himachal Pradesh is pleased to appoint Shri Shamsher Singh, Land Acquisition Officer Talwara, to perform the functions of a Collector under the said Act for the work relating to Beas Dam Project within the limits of Kangra district, from the date he took over the charge.

By order,  
K. C. PANDEYA,  
Secretary.

#### WELFARE DEPARTMENT NOTIFICATION

*Simla-2, the 14th November, 1974*

No. 1-13/70-Wel-Sectt.—The Governor, Himachal Pradesh is pleased to allow Shri Birbal Singh Negi, District Welfare Officer, Chamba (Class-II Gaz.) to cross the efficiency bar at the stage of Rs. 590 in the pay scale of Rs. 350-25-500-30-590/30-800 raising his pay to Rs. 620 p. m. with effect from 8th April, 1974.

S. R. GUPTA,  
Under Secretary.

**भाग 2—वैधानिक नियमों को छोड़ कर विभिन्न विभागों के अध्यक्षों और जिला मैजिस्ट्रेटों द्वारा****अधिसूचनायें इत्यादि****OFFICE OF THE DISTRICT MAGISTRATE, SIMLA  
DISTRICT, SIMLA****ORDER***Simla, the 22nd October, 1974*

No. DFSO-LI-74/6925.—In exercise of the powers conferred upon me under clause 10 of the Himachal Pradesh Cement (Licensing and Control) Order, 1973 and notification No. 11-5/68-Co-op.(F&S), dated 18th May, 1972 I, B. B. Tandon, District Magistrate, Simla do hereby fix the maximum rate of cement in Simla town as under:—

Place	Retail sale rate per bag
Simla	Rs. 18.60 per bag (exclusive of sales tax).

This order shall be effective in respect of supplies despatched after 1st October, 1974.

B. B. TANDON,  
District Magistrate.

**OFFICE OF THE DISTRICT MAGISTRATE,  
KINNAUR DISTRICT, HIMACHAL PRADESH****NOTIFICATION***Kalpa, the 6th November, 1974*

No. CS. 1-29/73-1026.—In supersession of all previous notifications and in exercise of the powers conferred upon me vide Government of Himachal Pradesh Civil Supplies Department notification No. 4-3/69-Co-op. (F&S), dated 24-7-1971, under sub-clause (b) of clause 3 of the K Oil (Fixation of Ceiling Prices) Order, 1970 issued by the Government of India, Ministry of Petroleum & Chemicals (Department of Petroleum) vide G. S. R. 864, dated 1st June, 1974, I, S. K. Sood, District Magistrate, Kinnaur district (H. P.) do hereby fix the wholesale and retail sale rates of superior K. oil of the following places in Kinnaur district, with immediate effect:—

Sl. No.	Name of place	Wholesale rate exclusive sales tax	Retail sale rate exclusive sale tax
1	2	3	4
1.	Kalpa	1.64	1.68
2.	Nichar	1.61	1.65
3.	Sangla	1.68	1.72
4.	Tabri	1.55	1.59
5.	Pooh	1.69	1.74
6.	Leo	1.85	1.89
7.	Moorang	1.64	1.68

The above rates are exclusive of Octroi, C. S. T. H. P., G. S. T., Freight, commission and all other admissible charges. The dealers of K. Oil beyond the places mentioned above will be allowed only actual transportation charges from the nearest above specified stations.

Every dealer shall prominently display the price of

K. Oil alongwith its daily stock position on special board to be maintained for this purpose, at the entrance of his place of sale of K. Oil and also the variety of K. Oil and also the variety of K. Oil held by him.

Any dealer selling or attempting to sell or abetting the sale of K. oil at rates higher than the rate specified above or refusing to sell the K. oil without sufficient reasons, shall be punishable under section 7 of the Essential Commodities Act, 1955.

S. K. SOOD,  
District Magistrate.

**INDUSTRIES DEPARTMENT****DECLARATION UNDER SECTION 24 OF THE ACT***Solan, the 19th October, 1974*

No. US (Loan) 72-73/77-79.—Whereas a notice was served on Shri Vijay Kumar Suri s/o Shri Rattan Suri, M/s Sudesh Pharmacy, Palace Road, Solan, on the 21st June, 1974 under section 23 of the Himachal Pradesh State Aid to Industries Act, 1971 as modified and applied to the Himachal Pradesh, calling upon the said Shri Vijay Kumar to pay to me the sum of Rs. 1,065 on or before 5-7-1974 and whereas the said sum has not been paid, I hereby declare that the sum of Rs. 5,000 with interest and the property described in the schedule attached is liable for the satisfaction of the said debt.

**SCHEDULE****Two Sureties:**

1. Shri Madan Rishi s/o Shri Mangal Rishi, 161, Ram Ashram, Solan.
2. Shrimati Kalawati w/o Shri Ram Lal, Green Field, 166, Tank Road, Solan.

B. S. JASWAL,  
District Industries Officer, Solan.

**DECLARATION UNDER SECTION 24 OF THE  
PUNJAB STATE AID TO INDUSTRIES ACT, 1935***Dharamsala, the 11th November, 1974*

No. Ind (Loans)/L/DIO/1690/11969.—Whereas a notice was served on Shri Naudha Ram s/o Gulaba Ram, Tika Nagni, Village and Post Office Sidhwari, Tehsil and District Kangra, on 1-10-1971 under section 23/27 of the Punjab State Aid to Industries Act, 1935, calling upon the said Shri Naudha Ram to pay to me the sum of Rs. 160 plus 132 with interest thereon at the rate of 9% per annum from 20-9-1973 till date of final payment and whereas the said sum has not been paid in full, I hereby declare that the sum of Rs. 1,000 plus 135 interest with further interest thereon at the rate of 9% per annum from 20-9-73 till date of final payment is due from the said Shri Naudha Ram and that the property described in the attached schedule is liable for the satisfaction of the said debt.

## SCHEDULE

All assets present and to be hereinafter acquired by the loanee whether the said assets are now or in future in his name including book debts, stocks, shares and premises, machines and equipments whether existing or to be purchased with the aid of the loan or a part thereof and any other personal security of the loanee.

Sd/-

District Industries Officer, Kangra  
at Dharamsala.

## PUBLIC WORKS DEPARTMENT

## DE-NOTIFICATIONS

Mandi, the 31st October, 1974

No. SEI-R-25-41/74-25059-62.—The notification under section 4 of the Land Acquisition Act, 1894 issued vide this office No. SEI-(R) 25-41/68-22967-76, dated 27-8-69 in respect of Village Shojha for the construction of Panarsa Prassar Road for the below noted Khasra Nos. and area is hereby cancelled.

## SPECIFICATION

District: MANDI

Tehsil: SADAR

Village 1	Khasra No. 2	Area		
		Big. 3	Bis. 4	Bisw. 5
SHOJHA	708/1	1	0	2
	605/1	0	13	5
	697/1	0	3	12
	597/1	0	0	12
	599/1	0	7	7
	615/1	0	1	13
	611/1	0	0	12
	613/1	0	1	10
	612/1	0	4	6
	614/1	0	5	0
	616/1	0	3	4
	604/1	0	5	8
	632/1	0	10	5
	696/1	0	9	14
	707/1	0	19	3
	598/1	0	10	15
	631/1	0	17	0
	630/1	1	14	0
	704/1	0	10	2
	531/1	0	1	8
	532/1	1	8	14
	517/1	0	1	4
	546/1	0	4	18
	555/1	0	19	2
Total ..	25 Nos.	11	12	16

Mandi, the 31st October, 1974

No. SEI-R-25-41/74-25067-70.—The notification under section 4 of the Land Acquisition Act, 1894 issued vide this office No. SEI-R-25-41/68-22972-76, dated 27-8-69 in respect of village Kigas for the construction of Panarsa Prassar road for the Khasra Nos. and area is hereby cancelled.

## SPECIFICATION

District: MANDI

Tehsil: SADAR

Village 1	Khasra No. 2	Area		
		Big. 3	Bis. 4	Bisw. 5
KIGAS	335/1	0	7	2
	581/1	0	4	6
	591/1	0	1	14
	277/1	0	2	6
	589/1	0	5	6
	590/1	1	0	9
	318/1	0	0	11
	311/1	0	2	8
	306/1	0	1	6
	353/1	1	9	4
	358/1	0	19	4
	356/1	0	6	4
	357/1	0	1	0
	585	0	3	4
	586/1	0	16	2
	351/1	2	1	18
	336/1	1	2	4
	336/1/1	0	11	6
Total ..	21 Nos.	10	19	8

Mandi, the 31st October, 1974

No. SEI-R-25-41/74-25063-66.—The notification under section 4 of the Land Acquisition Act, 1894 issued vide this office No. SEI-(R) 25-41/68-22962-66, dated 21-8-69 in respect of village Kotta Dhar for the construction of Prassar Road, for the below noted Khasra Nos. and area is hereby cancelled.

## SPECIFICATION

District: MANDI

Tehsil: SADAR

Village 1	Khasra No. 2	Area		
		Big. 3	Bis. 4	Bisw. 5
KOTTADHAR	1145/1	0	2	11
	1155/1	0	10	6
	1135/1	0	5	14
	1133/1	0	1	6
	1154/1	0	16	1
	1128/1	0	6	13
	1152/2	0	1	4
	1152/1	0	6	15
	1127/1	0	5	16
	1129/1	0	7	13
	1130/1	0	4	10
	1161/1	0	11	12
	1040/1	0	0	17
	1041/1	0	14	3
	1137/1	0	0	5
	1137/2	0	0	3
	1134/1	0	13	1
	1039/1	0	8	10
	1136/1	0	11	15
	987/1	0	7	0
	997/1	0	14	1
	995/1	0	1	0
	991/1	0	11	2
	996/1	0	2	8

2	3	4	5
996/2	0	0	9
986	0	6	10
998/1	0	1	18
998/2	0	1	0
1147/1	0	11	18
879/1	0	11	1
Total .. 30	9	17	2

S. P. KAPOOR,  
Superintending Engineer,  
1st Circle, H.P.P.W.D., Mandi

#### DRAFT NOTIFICATION Dharamsala, the 2nd November, 1974

No. SEV-LA-Dh-Mech. 34/74-WS III/I.—Whereas it appears to the Governor, Himachal Pradesh that land is required to be taken by the Government at public expense for a public purpose, namely for setting up Timber Treatment Plant, Seasoning Kiln and Joinery workshop in Tehsil and District Kangra. It is hereby declared that the land described in the specification below is required for the above purpose.

The declaration is made under the provisions of section 6 of the Land Acquisition Act, 1894, to all whom it may concern and under the provisions of section 7 of the said Act, the Collector, Land Acquisition Himachal Pradesh PWD, Kangra is hereby directed to take order for the acquisition of the said land.

A plan of the land may be inspected in the office of the Collector, Land Acquisition, Himachal Pradesh P.W.D., Kangra/Executive Engineer, Mechanical Division, H.P.P.W.D., Dharamsala.

#### SPECIFICATION

District: KANGRA

Tehsil: KANGRA

Village	Tikka	Khasra No.	Area K. M.	
ICHHI	KANDRER	250	9	11
MANED	MANED	526	34	15
Total			44	6

G. N. RAMASWAMIAH,  
Superintending Engineer, 5th Circle of H.P. P.W.D.,  
Dharamsala.

भाग 3—अधिनियम, विधेयक और विधेयकों पर प्रवर समिति के प्रतिवेदन, वैधानिक नियम तथा हिमाचल प्रदेश के राज्यपाल, हिमाचल प्रदेश हाई कोर्ट, फाइनेंशियल कमिशनर तथा कमिशनर आफ इन्कम-टैक्स द्वारा अधिसूचित आदेश इत्यादि

#### PERSONNEL DEPARTMENT NOTIFICATION

Simla-2, the 29th October, 1974

No. 7-D/73-DP(Apptt.)12th Amendment.—In exercise of the powers conferred by the proviso to Article 309 of the Constitution of India and all other powers enabling him in this behalf, the Governor, Himachal Pradesh makes the following rules further to amend the Himachal Pradesh Administrative Service Rules, 1973, namely:—

- (1) These rules may be called the Himachal Pradesh Administrative Service (Twelfth Amendment) Rules, 1974.
- (2) They shall be deemed to have come into force with effect from April 1, 1974.

In the Himachal Pradesh Administrative Service Rules, 1973, Item 7 of Appendix III to Rule 10(1), the following shall be substituted, namely:—

#### Item-7 of Appendix-III to Rule 10(1)

"The names of candidates who are called for the viva-voce test shall be arranged in order of merit on the basis of the aggregate marks obtained at the examination".

Names of qualified and unqualified candidates shall be arranged in order of merit according to the aggregate marks obtained at the examination".

U. N. SHARMA,  
Chief Secretary.

#### EDUCATION DEPARTMENT NOTIFICATION

Simla-2, the 28th September, 1974

No. 1-515/70-Sectt.EduA.—In exercise of the powers vested in him under proviso to Article 309 of the Constitution of India, the Governor, Himachal Pradesh, in consultation with the Himachal Pradesh Public Service

Commission is pleased to frame Recruitment and Promotion Rules, as contained in the Annexure I to this notification for Class II (Gazetted) post of Deputy Director (Sports) in the Department of Education, Himachal Pradesh Government. These rules shall come into force on the date of their publication in the Official Gazette.

#### ANNEXURE I

#### RECRUITMENT AND PROMOTION RULES FOR THE POST OF DEPUTY DIRECTOR (SPORTS) (CLASS II GAZETTED) IN THE DEPARTMENT OF EDUCATION HIMACHAL PRADESH GOVERNMENT

- Name of post .. Deputy Director (Sports).
- No. of posts .. One
- Classification .. Class-II-Gazetted.
- Scale of pay .. Rs. 700-40-980/40,1100.
- Whether selection post or non-selection post .. Selection
- Age of direct recruits .. 35 years and below.
- Minimum educational and other qualifications required for direct recruits .. 1. A Bachelor's degree and a Diploma in Physical Education or its equivalent from a recognised University/Institution.

OR

A Bachelor's degree in Physical Education from a recognised



University or its equivalent.

2. Successful training as a Coach in Games/Sports/Athletics from a recognised University/Institution.
3. About 3 years' experience in planning and execution of games and sports activities on a wide scale in educational or public institution.

*Desirable:*

Actual participation in organisation of athletics, sports and games at the International or National or Inter-University level.

No.

8. Whether age and educational qualification prescribed for direct recruits will apply in the case of promotees.

9. Period of probation, if any.

2 years; subject to such further extension for a period not exceeding one year as may be ordered by the competent authority in special circumstances and for reasons to be reduced to writing.

By promotion, failing which by direct recruitment.

10. Method of recruitment whether by direct recruitment or by promotion/deputation/transfer and the percentage of vacancies to be filled by various methods.

11. In case of recruitment by promotion/deputation/transfer, grades from which promotion/deputation/transfer to be made.

*By promotion:* From amongst the Senior Coach with 2 years' regular service in the grade.

12. If a D.P.C. exists what is its composition.

D.P.C. to be presided over by the Chairman of the H.P.P.S.C. or a member thereof to be nominated by him.

13. Circumstances in which H.P.P.S.C. is to be consulted in making recruitment.

As required under the law.

*Note.*—1. Upper age-limit for direct recruits will not be applicable to candidates already in the service of the Government.

2. Upper age-limit is relaxable for scheduled castes/tribes candidates and other categories of persons to the extent permissible under the general or special orders of the Himachal Pradesh Government.

3. Age and qualifications for direct recruit relaxable at the discretion of the Commission in case of candidates otherwise well qualified.
4. Provisions of col. 10 and 11 are to be revised by the Government in consultation with the Himachal Pradesh Public Service Commission and when the number of posts under column No. 2 are increased or decreased.
5. Age-limit for direct recruits will be reckoned from the last date fixed for receipt of applications by the Commission.
6. When the Government is of the opinion that it is necessary or expedient to do so, it may by order for reasons to be recorded in writing and in consultation with the Himachal Pradesh Public Service Commission, relax any of the provisions of these rules with respect to any class or category of person.
7. Selection for appointment to these posts shall be made on the basis of *viva-voce* test, if the Commission so considers necessary or expedient, by a written test, the standard/syllabus etc. of which will be determined by the Commission or a practical test.

By order,  
R. C. GUPTA,  
Secretary.

## FINANCE DEPARTMENT

### (TREASURIES AND ACCOUNTS ORGANISATION) NOTIFICATION

Simla-2, the 29th October, 1974

**No. 20-28/68-Fin.(T&A).**—In exercise of the powers conferred by the proviso to Article 309 of the Constitution of India and all other powers enabling him in this behalf, the Governor of Himachal Pradesh is pleased to make the following rules, further to amend the recruitment and promotion rules in respect of Class II gazetted-posts of Accounts Officers/Financial Advisors/Chief Accounts Officers/Inspection Officer (Treasuries) and Treasury Officers, 1974, namely:—

1. *Short title and commencement.*—(1) These rules may be called the Himachal Pradesh Class II Gazetted Posts of Accounts Officer/Financial Advisors/Chief Accounts Officers/Inspection Officer (Treasuries) and Treasury Officers (First Amendment) Rules, 1974.

(2) These rules shall be deemed to have come into force with effect from 1st August, 1974.

2. *Substitution of Note (i) below Annexure to Rules.*—Note (i) below the Annexure to the Himachal Pradesh Class II Gazetted Posts of Accounts Officers/Financial Advisors/Chief Accounts Officers/Inspection Officer (Treasuries) and Treasury Officers Recruitment and Promotion Rules, 1974, shall be substituted by the following, namely:—

*Note.*—(i) Upper age-limit for direct recruits will not be applicable to the candidates who are already in the service of Himachal Pradesh Government.

ANANGPAL,  
Commissioner for Finance-cum-Secretary.

## PUBLIC WORKS DEPARTMENT NOTIFICATION

Simla-2, the 18th November, 1974

**No. 1-37/69-PW 'A'.**—The Governor, Himachal Pradesh, in consultation with Himachal Pradesh Public

Service Commission vide their letter No. 1-4/71-PSC, dated 26th October, 1974, is pleased to add the following "Relaxation Clause" as serial No. 14 in the Annexure 'A' to this Government Notification No. 1-37/69-PWD, dated 16th February, 1971, notifying the Recruitment and Promotion Rules in respect of the post of Senior Architect, Himachal Pradesh Public Works Department:—

- "14. *Relaxation Clause:* When the Government is of the opinion that it is necessary or expedient to do so, it may by order for reasons to be recorded in writing and in consultation with the Himachal Pradesh Public Service Commission, relax any of the provisions of these rules with respect to any class or category of person or posts."

GANGESH MISRA,  
Secretary.

## REVENUE DEPARTMENT

### NOTIFICATIONS

Simla-2, the 1st/2nd November, 1974

No. 3-4/73-Rev. I.—The Financial Commissioner, on the recommendations of the Departmental Promotion Committee and with the prior approval of the Himachal Pradesh Public Service Commission is pleased to promote and appoint the following officials as Consolidation Officers in the scale of Rs. 350—800 (Class II Gazetted) with immediate effect:—

1. Shri Kirpal Singh, Assistant Consolidation Officer.
2. Shri Ram Rattan, Assistant Consolidation Officer in the office of the Director, Consolidation of Holdings, Himachal Pradesh.
3. Shri Rama Nand Jishtu, Head Clerk, office of the Settlement Officer (Consolidation of Holdings), Hamirpur.

2. The transfer and posting orders of the above officers are being issued separately.

Simla-2, the 2nd November, 1974

No. 2-38/65-Rev.I.—In partial modification of this department's notification of even number, dated the 27th September, 1974, the Financial Commissioner, Himachal Pradesh is pleased to order that Shri C.M. Kaushal, Naib Tehsildar, Theog who has been promoted as Tehsildar on *ad hoc* basis and posted at Pangri shall now join as Tehsildar in the office of the Land Acquisition Officer, Beas Project, Talwara vice Shri Chet Ram Kotwal already transferred.

2. The Financial Commissioner, Himachal Pradesh is further pleased to order that Shri C.M. Kaushal shall be entitled to joining time and T.A. as admissible under the rules.

Simla-2, the 4th November, 1974

No. 1-16/72-Rev.A.—In exercise of the powers conferred by provisions of Article 309 of the Constitution of India, and all other powers enabling him in this behalf, the Governor, Himachal Pradesh is pleased to make

the following amendments in the H.P. Naib-Tehsildar Service Rules, 1973 published under Revenue Department notification of even No.; dated the 27th December, 1973:—

## AMENDMENT

In rule 11 (1) the word 'full stop' shall be added after the words 'posts' and the words "and shall not ordinarily be over 40 years of age" shall be deleted.

Simla-171002, the 28th November, 1974

No. 1-29/68-Rev.I.—In exercise of the powers conferred by the proviso to Article 309 of the Constitution of India and all other powers enabling him in this behalf, the Governor, Himachal Pradesh, in consultation with the Himachal Pradesh Public Service Commission, is pleased to make the following rules:—

1. *Short title and commencement.*—(1) These rules may be called the Himachal Pradesh Tehsildari Service (Second Amendment) Rules, 1974.

(2) They shall be deemed to have come into force from the enforcement of the Himachal Pradesh Tehsildari Service Rules, 1973.

2. *Amendment.*—In clause (1) of rule 2 of the Himachal Pradesh Tehsildari Service Rules, 1973 (hereinafter referred to as the said rules) the word "and includes the Clerk of Court to the Financial Commissioner and Inspectors of Registration-cum-Stamp Auditors" shall be added after the words 'Financial Commissioner'.

3. *Substitution of Appendix-I.*—For Appendix-I to the said rules, the following Appendix-I shall be substituted, namely:—

## APPENDIX VII

Sl. No.	Name of post	No. of post	Scale of pay
			Permanent Temporary
1.	Tehsildars Mohal i/c of Tehsils.	40	3Rs. 350-25-500-30-590/30-800.
2.	Settlement Tehsildars	1	3 -do-
3.	Clerk of Court to the Financial Commissioner.	1	— -do-
4.	Inspectors of Registration-cum-Stamp Auditors.	2	— -do-
Total ..		44	6

By order,  
L. HMINGLIANA TOCHHAWNG,  
Financial Commissioner-cum-Secretary.

## TRANSPORT DEPARTMENT

### OFFICE ORDER

Simla-1, the 4th November, 1974

No. HO. 2-22/69-(Acctt).—I, P.T. Wangdi, Commissioner Transport, Himachal Pradesh, in exercise of the powers vested in me under Rule 1.26 of the Himachal Financial Rules, 1971, Vol. I, hereby declare Shri Y.D. Sanadhya, Deputy General Manager (Administration), Himachal Government Transport Department as the

Head of office and Drawing and Disbursing Officer in respect of Major Head-338—Road & Water Transport Services. Shri Y.D. Sanadhya will also function as a Controlling Officer for the purpose of T.A. etc. in respect of Class-III and IV employees of Himachal Govern-

ment Transport Department with immediate effect.

By order,  
P.T. WANGDI,  
Commissioner.

## भाग 4—स्थानीय स्वायत्त: शासन म्युनिसिपल बोर्ड, डिस्ट्रिक्ट बोर्ड, नोटिफाइड और टाउन एरिया तथा पंचायत विभाग

शून्य

## भाग 5—वैयक्तिक अधिसूचनाएं और विज्ञापन

न्यायालय श्री आर० एल० खुराना सीनियर सब-जज महोदय,

कांगड़ा स्थान धर्मशाला

उत्तराधिकारी प्रमाण-पत्र प्राप्ति हेतु प्रार्थना पत्र

मुकदमा नम्बर 19 साल 1973

पट्टेल चन्द पुत्र श्री लक्ष्मन दास जाति ब्राह्मण, गांव व डाकघर गुम्बर, नहमील देहरा, जिला कांगड़ा।

बनाम

सर्व जनता।

मुकदमा उनवान वाला में सायल ने उत्तराधिकारी प्रमाण पत्र प्राप्ति हेतु प्रार्थना पत्र इस न्यायालय में दिया है। अतः द्वारा इन्हें आवश्यक सर्वसाधारण जनता को सूचित किया जाता है कि यदि इस के विषय में कोई आपत्ति हो तो तिथि 1-3-1975 उपस्थित न्यायालय में हो कर प्रस्तुत करें। अन्यथा आगामी कार्रवाई की जावेगी।

आज तिथि 18-11-74 को मेरे हस्ताक्षर व मोहर से जारी हुआ मोहर।

आर० एल० खुराना,  
सीनियर सब-जज कांगड़ा,  
धर्मशाला।

In the Court of Shri Rameshwar Sharma, Judicial Magistrate 2nd Class-cum-sub Judge 3rd Class, Dharamsala (PROCLAMATION UNDER ORDER 5, RULE 20, C.P.C.)

Balak Ram

vs.

Savitri Devi etc.

To

I Smt. Shanti Devi d/o Smt. Prabhi, 2. Smt. Kesari d/o Prabhi Rajput, residents of Ghar Mauza Garli, Tehsil Dehra, District Kangra. Defendants.

Whereas the plaintiff Balak Ram s/o Salig Ram Brahman r/o Gharh, Mauza Garli, Tehsil Dehra, District Kangra has filed a suit for specific performance of contract dated 25-9-72/30-9-72 in this court against the above named defendants. In this behalf notices/summons have been issued several times against the above named defendants, but they are availing the service. It has been proved to the satisfaction of this court that the above named defendants cannot be served through ordinary way, hence this proclamation under order 5, rule 20, C.P.C. is issued against them that they should appear in this court on 20-12-74 personally or through pleader or any authorised agent, failing which *ex parte* proceedings shall be taken against them.

Given under my hand and the seal of the court this 21st day of November, 1974.

Seal. RAMESHWAR SHARMA,  
Judicial Magistrate, 2nd Class-cum-Sub-Judge, 3rd Class Dharamsala.

## भाग 6—भारतीय राजपत्र इत्यादि में से पुनः प्रकाशन

शून्य

## भाग 7—भारतीय निर्वाचन आयोग (Election Commission of India) की वैधानिक अधिसूचनाएं तथा अन्य निर्वाचन सम्बन्धी अधिसूचनाएं

### ELECTION DEPARTMENT NOTIFICATION

Simla-171002, the 16th November, 1974

No. 5-5/66-Elec.—On the recommendations of the Departmental Promotion Committee, Shri Kesar Singh a permanent Naib Tehsildar (Elections) is hereby promoted as Tehsildar (Elections), Class III (Gazetted); in the scale of Rs. 400-25-500/30-650 and posted as such at Dharamsala, District Kangra, Himachal Pradesh, against a vacant post.

He will be entitled for transfer T. A. joining time and usual journey days as admissible under the rules.

K. C. PANDEYA,  
Chief Electoral Officer.

### PERSONNEL DEPARTMENT

### NOTIFICATION

Simla-2, the 26th November, 1974

No. 3-67/71-BP-Apptt. (Vol. II).—The Election Commission of India's notification No. 154/HP/74, dated the 12th November, 1974/Kartika 21, 1896 (S), is hereby republished in the Himachal Pradesh Government Rajpatra for general information.

By order,

U. N. SHARMA,  
Chief Secretary.

**ELECTION COMMISSION OF INDIA****NOTIFICATION**

Nirvachan Sadan,  
Ashoka Road,  
New Delhi 110001.

the 12th November, 1974

Dated

Kartika 21, 1896 (S)

conferred by sub-section (1) of section 13A of the Representation of the People Act, 1950, the Election Commission of India, in consultation with the Government of Himachal Pradesh, hereby nominates Shri K. C. Pandeya, Agriculture Production Commissioner and Financial Commissioner, Himachal Pradesh as the Chief Electoral Officer with effect from the 4th November, 1974 and until further orders, vice Shri L. Hingliana Tochwang granted leave.

By order,  
A. N. SEN,

Secretary to the Election Commission of India.

No. 154/HP/74.—In exercise of the powers

अनुपूरक

शून्य

**PART I****GENERAL ADMINISTRATION (A) DEPARTMENT****NOTIFICATIONS**

Simla-2, the 21st November, 1974

No. 16-18/74-GA-A.—It is hereby notified that the holidays enumerated in the Schedule below, shall be observed as public holidays in public offices under the Himachal Pradesh Government during the calendar year 1975:—

**SCHEDULE**

Sl. No.	Name of Holiday	Dates on which these fall	Saka Era	Day of the week
1	2	3	4	5
1.	Muharram	24th January	Magha 4, 1896	Friday
2.	Statehood Day	25th January	Magha 5, 1896	Saturday
3.	Guru Ravi Dass's Birthday.	25th February	Phalguna 6, 1896	Thursday
4.	Maha Shivratri	11th March	Phalguna 20, 1896	Tuesday
5.	Holi	27th March	Chaitra 6, 1897	Thursday
6.	Good Friday	28th March	Chaitra 7, 1897	Friday
7.	Himachal Day	15th April	Chaitra 25, 1897	Tuesday
8.	Mahavir Jayanti	24th April	Vaisakha 4, 1897	Thursday
9.	Independence Day	15th August	Sravana 24, 1897	Friday
10.	Rakasha Bandhan	21st August	Sravana 30, 1897	Thursday
11.	Janam Ashtami	29th August	Bhadra 7, 1897	Friday
12.	Mahatma Gandhi's Birthday	2nd October	Asvina 10, 1897	Thursday
13.	Id-ul-Fitr	7th October	Asvina 15, 1897	Tuesday
14.	Dussehra	13th and 14th October.	Asvina 21 and 22, 1897.	Monday and Tuesday.
15.	Maharishi Balmik's Birthday.	20th October	Asvina 28, 1897	Monday
16.	Diwali	3rd November	Kartika 12, 1897	Monday
17.	Bhai Duj	5th November	Kartika 14, 1897	Wednesday
18.	Guru Nanak's Birthday.	18th November	Kartika 27, 1897	Tuesday
19.	Christmas Day	25th December	Pausa 4, 1897	Thursday

Note.—This list does not include Guru Gobind Singh's birthday (19-1-75), Republic Day (26-1-75), Ramnavmi (20-4-75), Budha Purnima (25-5-75) and Id-ul-Zuha (14-12-75), which fall on Sundays.

1	2	3	4	5
RESTRICTED HOLIDAYS FOR 1975				
1.	New Years day	1st January	Pausa 11, 1896	Wednesday
2.	Milad-un-Nabi	26th March	Chaitra 5, 1897	Wednesday
3.	Vaisakhi	14th April	Chaitra 24, 1897	Monday
4.	Guru Arjun Dev's Martyrdom Day.	13th June	Jyaistha 23, 1897	Friday
5.	Hazrat Ali's Birthday	23rd July	Sravana 1, 1897	Wednesday
6.	Jamatul Vida	3rd October	Asvina 11, 1897	Friday
7.	Goverdhan Puja	4th November	Kartika 13, 1897	Tuesday

2. It is further notified that Heads of Offices shall, at their discretion grant two local holidays in the calendar year on the occasions of important fairs and festivals peculiar to the places where these are celebrated, provided that where there happen to be more than two important fairs/festivals, two local holiday are to be declared in consultation with the Deputy Commissioner of the respective district. But the total number of local holidays will not, in any case, be more than two in a year.

Simla-2, the 21st November, 1974

No. 16-18/74-GA-A.—It is hereby notified that the holidays enumerated in the Schedule below shall be observed as public holidays in Himachal Pradesh during the calendar year 1975, within the meaning of section 25 of the Negotiable Instruments Act, 1881:—

#### SCHEDULE

Sl. No.	Name of Holiday	Dates on which these fall	Saka Era	Day of the week
1.	Muharram	24th January	Magha 4, 1896	Friday
2.	Statehood Day	25th January	Magha 5, 1896	Saturday
3.	Guru Ravi Dass's Birthday	25th February	Phalguna 6, 1896	Thursday
4.	Maha Shivratri	11th March	Phalguna 20, 1896	Tuesday
5.	Holi	27th March	Chaitra 6, 1897	Thursday
6.	Good Friday	28th March	Chaitra 7, 1897	Friday
7.	Himachal Day	15th April	Chaitra 25, 1897	Tuesday
8.	Mahavir Jayanti	24th April	Vaisakha 4, 1897	Thursday
9.	Bank Holiday	30th June	Asadha 9, 1897	Monday
10.	Independence Day	15th August	Sravana 24, 1897	Friday
11.	Raksha Bandhan	21st August	Sravana 30, 1897	Thursday
12.	Janam Ashtami	29th August	Bhadra 7, 1897	Friday
13.	Mahatma Gandhi's Birthday	2nd October	Asvina 10, 1897	Thursday
14.	Id-ul-Fitr	7th October	Asvina 15, 1897	Tuesday
15.	Dussehra	13th & 14th October	Asvina 21 & 22, 1897	Monday & Tuesday.
16.	Maharishi Balmik Birthday	20th October	Asvina 28, 1897	Monday
17.	Diwali	3rd November	Kartika 12, 1897	Monday
18.	Bhai Duj	6th November	Kartika 14, 1897	Wednesday
19.	Guru Nanak's Birthday	18th November	Kartika 27, 1897	Tuesday
20.	Christmas Day	25th December	Pausa 4, 1897	Thursday
21.	Bank Holiday	31st December	Pausa 10, 1897	Wednesday

Note. This list does not include Guru Gobind Singh's birthday (19-1-75), Republic Day (26-1-75), Ramnavmi (20-4-75), Budha Purnima (25-5-75) and Id-ul-Zuha (14-12-75), which fall on Sundays.

U. N. SHARMA,  
Chief Secretary.



## PART VI

## LAW DEPARTMENT

## NOTIFICATIONS

Simla-2, the 20th July, 1974

No. LLR-E (9) 2/74.—The following Acts recently passed by the Parliament which have already been published in the gazette of India Extraordinary, Part-II, Section 1, are hereby republished in the Himachal Pradesh Government Rajpatra for the information of general public:—

1. The Appropriation (No. 2) Act, 1974 (19 of 1974).
2. The Finance Act, 1974 (20 of 1974).
3. The Estate Duty (Distribution) Amendment Act, 1974 (21 of 1974).
4. The Constitution (Thirty-third Amendment) Act, 1974.

M. C. PADAM,  
Under Secretary (Judicial).

Assented to on 11th May, 1974

## THE APPROPRIATION (No. 2) ACT, 1974

(ACT No. 19 OF 1974)

## THE SCHEDULE

(See sections 2 and 3)

to authorise payment and appropriation of certain sums from and out of the Consolidated Fund of India for the services of the financial year 1974-75.

BE it enacted by Parliament in the Twenty-fifth Year of the Republic of India as follows:—

1. *Short title.*—This Act may be called the Appropriation (No. 2) Act, 1974.

2. *Issue of Rs. 1,77,28,19,81,000 out of the Consolidated Fund of India for the year 1974-75.*—From and out of the Consolidated Fund of India there may be paid and applied sums not exceeding those specified in column 3 of the Schedule amounting in the aggregate [inclusive of the sums specified in column 3 of the Schedule to the Appropriation (Vote on Account) Act, 1974] (7 of 1974) to the sum of seventeen thousand, seven hundred and twenty eight crores, nineteen lakhs and eighty-one thousand rupees towards defraying the several charges which will come in course of payment during the financial year 1974-75 in respect of the services specified in column 2 of the Schedule.

3. *Appropriation.*—The sums authorised to be paid and applied from and out of the Consolidated Fund of India by this Act shall be appropriated for the services and purposes expressed in the Schedule in relation to the said year.

No. of Vote	Services and purposes	Sums not exceeding		
		Voted by Parliament	Charged on the Consolidated Fund	Total
1	2	3	4	5
		Rs.	Rs.	Rs.
1	Department of Agriculture Revenue	1,63,22,000	..	1,63,22,000
2	Department of Agricultural Research and Education Revenue	7,80,000	..	7,80,000
3	Agriculture .. .. . Revenue	78,27,91,000	..	78,27,91,000
	Capital	3,67,92,50,000	60,02,40,000	4,27,94,90,000
4	Fisheries .. .. . Revenue	7,41,56,000	..	7,41,56,000
	Capital	1,27,80,000	25,00,000	1,52,80,000
5	Animal Husbandry and Dairy Development .. Revenue	31,69,33,000	1,00,000	31,70,33,000
	Capital	2,88,40,000	39,50,000	3,27,90,000
6	Forest .. .. . Revenue	8,98,80,000	..	8,98,80,000
	Capital	55,00,000	2,15,00,000	2,70,00,000
7	Payments to Indian Council of Agricultural Research Revenue	34,94,16,000	..	34,94,16,000
8	Department of Food .. Revenue	1,20,12,99,000	..	1,20,12,99,000
	Capital	13,19,80,000	37,35,000	13,57,15,000
9	Department of Community Development .. .. . Revenue	29,58,19,000	..	29,58,19,000
10	Department of Co-operation .. .. . Revenue	6,64,41,000	..	6,64,41,000
	Capital	21,11,24,000	2,75,00,000	23,86,24,000
11	Ministry of Commerce .. Revenue	1,08,09,000	..	1,08,09,000
	Capital	..	5,00,000	5,00,000

1	2	3	4	5
12	Foreign Trade and Export Production .. .. .	Revenue Capital	1,68,25,83,000 1,95,03,49,000	1,68,25,83,000 1,96,16,99,000
13	Ministry of Communications	Revenue Capital	80,12,000 2,75,00,000	80,12,000 2,75,00,000
14	Overseas Communications Service .. .. .	Revenue Capital	6,84,90,000 3,80,00,000	6,84,90,000 3,80,20,000
15	Posts and Telegraphs— Working Expenses	Revenue	3,74,66,01,000	2,74,66,11,000
16	Posts and Telegraphs— Dividend to General Revenues, Appropriations to Reserve Funds and Re- payment of Loans from General Revenue .. ..	Revenue	83,34,62,000	83,34,62,000
17	Capital Outlay on Posts and Telegraphs .. ..	Capital	1,48,43,00,000	1,48,43,00,000
18	Ministry of Defence	Revenue Capital	1,49,27,000 25,13,22,000	1,49,27,000 25,53,22,000
19	Defence Services—Army ..	Revenue	12,38,42,62,000	12,38,51,62,000
20	Defence Services—Navy ..	Revenue	1,09,40,41,000	1,09,40,81,000
21	Defence Services—Air force	Revenue	3,82,89,97,000	3,82,91,47,000
22	Defence Services—Pensions	Revenue	76,51,00,000	76,51,10,000
23	Capital Outlay on Defence Services .. .. .	Capital	2,36,87,29,000	2,37,17,29,000
24	Department of Education	Revenue	1,18,39,000	1,18,39,000
25	Education .. .. .	Revenue Capital	1,07,37,11,000 65,92,000	1,07,37,11,000 4,44,57,000
26	Department of Social Wel- fare .. .. .	Revenue	20,80,76,000	20,80,76,000
27	Ministry of External Affairs	Revenue Capital	75,15,67,000 31,20,00,000	75,15,72,000 31,20,00,000
28	Ministry of Finance ..	Revenue	24,63,38,000	24,63,69,000
29	Customs .. .. .	Revenue	17,65,39,000	17,65,82,000
30	Union Excise Duties ..	Revenue	28,33,88,000	28,34,74,000
31	Taxes on Income, Estate Duty, Wealth Tax and Gift Tax .. .. .	Revenue	31,43,33,000	31,44,61,000
32	Stamps .. .. .	Revenue Capital	6,22,49,000 71,74,000	6,22,49,000 71,74,000
33	Audit .. .. .	Revenue	52,25,00,000	52,98,50,000
34	Currency, Coinage and Mint	Revenue Capital	30,95,34,000 16,93,30,000	30,95,34,000 16,93,30,000
35	Pensions .. .. .	Revenue	20,03,61,000	20,37,60,000
36	Opium and Alkaloid Fac- tories .. .. .	Revenue Capital	13,19,56,000 64,49,000	13,19,57,000 64,49,000
37	Transfers to State and Union Territory Govern- ments .. .. .	Revenue Capital	2,50,43,82,000 8,82,38,00,000	14,04,50,82,000 8,82,38,00,000
	CHARGED— Interest Payments ..	Revenue	9,75,13,02,000	9,75,13,02,000
38	Other Expenditure of the Ministry of Finance ..	Revenue Capital	1,91,22,37,000 2,45,67,30,000	1,91,25,32,000 2,45,67,30,000
39	Loans to Government Servants, etc. .. ..	Capital	56,91,87,000	56,91,87,000
	CHARGED— Repayment of debt ..	Capital	70,13,22,36,000	70,13,22,36,000
40	Ministry of Health and Family Planning ..	Revenue	55,14,000	55,14,000
41	Medical and Public Health	Revenue Capital	55,99,89,000 23,51,11,000	55,99,89,000 23,57,43,000

1	2	3	4	5
42	Family Planning ..	Revenue 58,07,28,000	..	58,07,28,000
		Capital 20,00,000	..	20,00,000
43	Ministry of Heavy Industry	Revenue 28,82,000	..	28,82,000
44	Heavy Industries ..	Revenue 5,16,97,000	..	5,16,97,000
		Capital 32,14,83,000	..	32,14,83,000
45	Ministry of Home Affairs..	Revenue 2,07,55,000	..	2,07,55,000
46	Cabinet ..	Revenue 1,06,16,000	..	1,06,16,000
47	Department of Personnel and Administrative Reforms ..	Revenue 5,56,13,000	5,000	5,56,18,000
		Capital 25,00,000	..	25,00,000
48	Police ..	Revenue 1,60,14,33,000	..	1,60,14,33,000
		Capital 2,75,00,000	6,50,00,000	9,25,00,000
49	Census ..	Revenue 3,46,18,000	..	3,46,18,000
50	Other Expenditure of the Ministry of Home Affairs	Revenue 77,90,25,000	24,74,33,000	1,02,64,58,000
		Capital 16,99,61,000	..	16,99,61,000
51	Delhi ..	Revenue 86,45,26,000	47,70,000	86,92,96,000
		Capital 33,96,72,000	2,52,50,000	36,49,22,000
52	Chandigarh ..	Revenue 10,72,54,000	41,78,000	11,14,32,000
		Capital 4,43,58,000	4,00,000	4,47,58,000
53	Andaman and Nicobar Islands ..	Revenue 16,78,58,000	8,000	16,78,66,000
		Capital 7,14,72,000	..	7,14,72,000
54	Arunachal Pradesh ..	Revenue 19,81,16,000	..	19,81,16,000
		Capital 8,43,94,000	..	8,43,94,000
55	Dadra and Nagar Haveli ..	Revenue 98,88,000	..	98,88,000
		Capital 1,29,46,000	..	1,29,46,000
56	Lakshadweep ..	Revenue 2,58,72,000	..	2,58,72,000
		Capital 79,86,000	..	79,86,000
57	Ministry of Industrial Development ..	Revenue 2,33,11,000	..	2,33,11,000
58	Industries ..	Revenue 4,89,03,000	..	4,89,03,000
		Capital 42,32,84,000	..	42,32,84,000
59	Village and Small Industries	Revenue 28,23,41,000	40,00,000	28,63,41,000
		Capital 52,90,66,000	3,66,00,000	56,56,66,000
60	Ministry of Information and Broadcasting ..	Revenue 31,99,000	..	31,99,000
61	Information and Publicity..	Revenue 11,98,61,000	..	11,98,61,000
		Capital 2,07,50,000	..	2,07,50,000
62	Broadcasting ..	Revenue 20,39,63,000	..	20,39,63,000
		Capital 17,62,00,000	..	17,62,00,000
63	Ministry of Irrigation and Power ..	Revenue 4,53,66,000	..	4,53,66,000
		Capital 7,16,00,000	6,80,00,000	13,96,00,000
64	Water and Power Development ..	Revenue 11,62,14,000	..	11,62,14,000
		Capital 1,84,52,000	..	1,84,52,000
65	Power Schemes ..	Revenue 11,15,96,000	..	11,15,96,000
		Capital 70,21,75,000	11,80,00,000	82,01,75,000
66	Ministry of Labour ..	Revenue 55,17,000	..	55,17,000
67	Labour and Employment ..	Revenue 29,42,51,000	5,000	29,42,56,000
		Capital 2,02,54,000	1,00,000	2,03,54,000
68	Ministry of Law, Justice and Company Affairs ..	Revenue 7,25,19,000	..	7,25,19,000
69	Administration of Justice ..	Revenue 22,85,000	44,90,000	67,75,000
70	Ministry of Petroleum and Chemicals ..	Revenue 70,30,000	..	70,30,000
		Capital 2,42,07,21,000	..	2,42,07,21,000
71	Ministry of Planning ..	Revenue 11,52,000	..	11,52,000
72	Statistics ..	Revenue 8,69,12,000	..	8,69,12,000
73	Planning Commission ..	Revenue 3,15,48,000	..	3,15,48,000
74	Ministry of Shipping and Transport ..	Revenue 1,89,71,000	..	1,89,71,000
75	Roads ..	Revenue 61,76,10,000	10,000	61,76,20,000
		Capital 67,42,29,000	8,02,00,000	75,44,29,000
76	Ports, Lighthouses and Shipping ..	Revenue 13,63,79,000	6,000	13,63,85,000
		Capital 1,80,77,60,000	1,34,00,000	1,82,11,60,000

1	2	3	4	5
77	Road and Inland Water Transport .. ..	Revenue 1,03,37,000 Capital 15,24,10,000	1,16,00,000	1,03,37,000 16,40,10,000
78	Department of Steel .. ..	Revenue 25,02,16,000 Capital 1,60,68,83,000	1,00,00,000	25,02,16,000 1,61,68,83,000
79	Department of Mines .. ..	Revenue 33,15,000		33,15,000
80	Mines and Minerals .. ..	Revenue 33,27,70,000 Capital 2,67,10,61,000	18,000	33,27,88,000 2,67,10,61,000
81	Department of Supply .. ..	Revenue 20,74,000		20,74,000
82	Supplies and Disposals .. ..	Revenue 7,50,69,000		7,50,69,000
83	Department of Rehabilitation .. ..	Revenue 27,36,71,000 Capital 5,32,00,000	72,000 4,63,86,000	27,37,43,000 9,95,86,000
84	Ministry of Tourism and Civil Aviation .. ..	Revenue 32,75,000		32,75,000
85	Meteorology .. ..	Revenue 8,48,71,000 Capital 1,50,60,000		8,48,71,000 1,50,60,000
86	Aviation .. ..	Revenue 14,58,20,000 Capital 23,75,87,000	6,00,000	14,58,20,000 23,81,87,000
87	Tourism .. ..	Revenue 2,99,55,000 Capital 6,32,00,000		2,99,55,000 6,32,00,000
88	Ministry of Works and Housing .. ..	Revenue 42,55,000		42,55,000
89	Public Works .. ..	Revenue 50,87,24,000 Capital 11,91,64,000	21,000 14,41,000	50,87,45,000 12,06,05,000
90	Water Supply and Sewerage .. ..	Revenue 76,10,000		76,10,000
91	Housing and Urban Development .. ..	Revenue 8,12,95,000 Capital 9,82,45,000	42,28,000 24,74,60,000	8,55,23,000 34,57,05,000
92	Stationery and Printing .. ..	Revenue 19,06,90,000	4,000	19,06,94,000
93	Department of Atomic Energy .. ..	Revenue 36,55,000		36,55,000
94	Atomic Energy Research, Development and Industrial Projects .. ..	Revenue 36,56,36,000 Capital 59,36,48,000		36,56,36,000 59,36,48,000
95	Nuclear Power Schemes .. ..	Revenue 30,59,97,000 Capital 37,54,22,000		30,59,97,000 37,54,22,000
96	Department of culture .. ..	Revenue 6,75,38,000		6,75,38,000
97	Archaeology .. ..	Revenue 5,17,56,000		5,17,56,000
98	Department of Electronics .. ..	Revenue 9,36,83,000 Capital 4,00,78,000		9,36,83,000 4,00,78,000
99	Department of Science and Technology .. ..	Revenue 5,96,37,000 Capital 1,32,48,000		5,96,37,000 1,32,48,000
100	Survey of India .. ..	Revenue 12,53,52,000		12,53,52,000
101	Grants to Council of Scientific and Industrial Research .. ..	Revenue 30,12,03,000		30,12,03,000
102	Department of Space .. ..	Revenue 20,98,69,000 Capital 7,10,83,000		20,98,69,000 7,10,83,000
103	Lok Sabha .. ..	Revenue 3,11,26,000	1,04,000	3,12,30,000
104	Rajya Sabha .. ..	Revenue 1,37,42,000	90,000	1,38,32,000
105	Department of Parliamentary Affairs .. ..	Revenue 16,73,000		16,73,000
	CHARGED.— Staff Household and Allowances of the President .. ..	Revenue .. ..	53,29,000	53,29,000
106	Secretariat of the Vice-President .. ..	Revenue 4,44,000		4,44,000
	CHARGED.— Union Public Service Commission .. ..	Revenue .. ..	1,33,95,000	1,33,95,000
	TOTAL .. ..	75,28,95,00,000	1,01,99,24,81,000	1,77,28,19,81,000

Assented to on 11-5-1974.  
THE FINANCE ACT, 1974  
(ACT NO.20 OF 1974)

AN

ACT

to give effect to the financial proposals of the Central Government for the financial year 1974-75.

BE it enacted by Parliament in the Twenty-fifth Year of the Republic of India as follows:—

CHAPTER I

PRELIMINARY

1. *Short title and commencement.*—(1) This Act may be called the Finance Act, 1974.

(2) Save as otherwise provided in this Act, sections 2 to 17 shall be deemed to have come into force on the 1st day of April, 1974.

CHAPTER II

RATES OF INCOME-TAX

2. *Income-tax.*—(1) Subject to the provisions of sub-sections (2), (3) and (4), for the assessment year commencing on the 1st day of April, 1974, income-tax shall be charged at the rates specified in Part I of the First Schedule and shall be increased,—

(a) in the cases to which Paragraph A, B and D of that Part apply, by a surcharge for purposes of the Union;

(b) in the cases to which Paragraph C of that Part applies, by a surcharge for purposes of the Union and a special surcharge for purposes of the Union; and

(c) in the cases to which Paragraphs E and F of that Part apply, by a surcharge,

calculated in each case in the manner provided therein.

(2) In the cases to which Sub-Paragraph I or Sub-Paragraph II of Paragraph A of Part I of the First Schedule applies, where the assessee has, in the previous year, any net agricultural income, in addition to total income, and the total income exceeds five thousand rupees, then,—

(a) the net agricultural income shall be taken into account, in the manner provided in clause (b) (that is to say, as if the net agricultural income were comprised in the total income after the first five thousand rupees of the total income but without being liable to tax), only for the purpose of charging income-tax in respect of the total income, and

(b) the income-tax chargeable shall be calculated as follows:—

(i) the total income and the net agricultural income shall be aggregated and the amount of income-tax shall be determined in respect of the aggregate income at the rates specified in Sub-Paragraph I, or, as the case may be, Sub-Paragraph II of the said Paragraph A, as if such aggregate income were the total income;

(ii) the net agricultural income shall be increased by a sum of five thousand rupees and the amount of income-tax shall be determined in respect of the net agricultural income as so increased at the rates specified in Sub-Paragraph I or, as the case may be, Sub-Paragraph II of the said Paragraph A as if the net agricultural income as so increased were the total income;

(iii) the amount by which income-tax determined in accordance with sub-clause (i) exceeds the amount of income-tax determined in accordance with sub-clause (ii) shall be the income-tax chargeable in respect of the total income:

Provided that in cases where Sub-Paragraph I of the said Paragraph A applies,—

(A) where the aggregate income referred to in sub-clause (i) exceeds fifteen thousand rupees but does not exceed fifteen thousand one hundred and eighty rupees, the provisions of that Sub-Paragraph relating to surcharge on income-tax shall, for the purposes of determining the amount of income-tax under sub-clause (ii), apply subject to the modifications that such surcharge shall be calculated at the rate arrived at by dividing the amount of surcharge on income-tax calculated in respect of the aggregate income by the amount of income-tax (excluding surcharge) calculated in respect of the aggregate income and that the provisions of the proviso at the end of that Sub-Paragraph shall not apply;

(B) where the aggregate income referred to in sub-clause (i) exceeds fifteen thousand one hundred and eighty rupees, the provisions of that Sub-Paragraph relating to surcharge on income-tax shall, for the purposes of determining the amount of income-tax under sub-clause (ii), apply subject to the modifications that such surcharge shall be calculated at the rate of fifteen per cent and that the provisions of the proviso at the end of that Sub-Paragraph shall not apply.

(3) Where in the case of a company, other than the Life Insurance Corporation of India established under the Life Insurance Corporation Act, 1956 (31 of 1956), the total income includes any profits and gains from life insurance business, the income-tax payable by it shall be the aggregate of the income-tax calculated—

(i) on the amount of profits and gains from life insurance business so included, at the rate applicable in the case of the Life Insurance Corporation of India, in accordance with Paragraph E of Part I of the First Schedule, to that part of its total income which consists of profits and gains from life insurance business; and

(ii) on the remaining part of its total income, at the rate applicable to the company on its total income.

(4) In cases to which Chapter XII or section 164 of the Income-tax Act, 1961 (43 of 1961 (hereinafter referred to as the Income-tax Act) applies, the tax chargeable



shall be determined as provided in that Chapter or that section, and with reference to the rates imposed by sub-section (1) or the rates as specified in that Chapter or section, as the case may be.

(5) In cases in which tax has to be deducted under sections 193, 194, 194A, 194B, 194D and 195 of the Income-tax Act at the rates in force, the deduction shall be made at the rates specified in Part II of the First Schedule.

(6) Subject to the provisions of sub-section (7), in cases in which income-tax has to be calculated under the first proviso to sub-section (5) of section 132 of the Income-tax Act or charged under sub-section (4) of section 172 or sub-section (2) of section 174 or section 175 or sub-section (2) of section 176 of the said Act or deducted under section 192 of the said Act from income chargeable under the head "Salaries" or deducted under sub-section (9) of section 80E of the said Act from any payment referred to in the said sub-section (9) or in which the "advance tax" payable under Chapter XVII-C of the said Act has to be computed, at the rate or rates in force, such income-tax or, as the case may be, "advance tax" shall be so calculated, charged deducted or computed at the rate or rates specified in Part III of the First Schedule:

Provided that in respect of any income chargeable to tax under section 164 of the Income-tax Act at the rate of sixty-five per cent, "advance tax" shall be computed at that rate.

(7) In the cases to which Sub-Paragraph I or Sub-Paragraph II of Paragraph A of Part III of the First Schedule applies, where the assessee has, in the previous year or, if by virtue of any provision of the Income-tax Act income-tax is to be charged in respect of the income of a period other than the previous year, in such other period, any net agricultural income, in addition to total income, and the total income exceeds six thousand rupees, then, in calculating income-tax under the first proviso to sub-section (5) of section 132 of the Income-tax Act or in charging income-tax under sub-section (2) of section 174 or section 175 or sub-section (2) of section 176 of the said Act or in computing the "advance tax" payable under Chapter XVII-C of the said Act at the rate or rates in force,—

(a) the net agricultural income shall be taken into account, in the manner provided in clause

(b) (that is to say, as if the net agricultural income were comprised in the total income after the first six thousand rupees of the total income but without being liable to tax), only for the purpose of calculating, charging or computing such income-tax or, as the case may be, "advance tax" in respect of the total income; and

(b) such income-tax or, as the case may be, "advance tax" shall be so calculated, charged or computed as follows:—

(i) the total income and the net agricultural income shall be aggregated and the amount of income-tax or "advance tax" shall be determined in respect of the aggregate income at the rates specified in Sub-Paragraph I or, as the case may be, Sub-Paragraph II of the said Paragraph A, as if such aggregate income were the total income;

(ii) the net agricultural income shall be increased by a sum of six thousand rupees and the amount of income-tax or "advance tax" shall be determined in respect of the net agricultural income as so increased at the rates specified in Sub-Paragraph I or, as the case may be, Sub-Paragraph II of the said Paragraph A, as if the net agricultural income as so increased were the total income;

(iii) the amount by which income-tax or, as the case may be, "advance tax" determined in accordance with sub-clause (i) exceeds the amount of income-tax or "advance tax" determined in accordance with sub-clause (ii) shall be the income-tax or "advance tax" in respect of the total income.

(8) For the purposes of this section and the First Schedule,—

(a) "company in which the public are substantially interested" means a company which is such a company as is referred to in section 108 of the Income-tax Act;

(b) "domestic company" means an Indian company, or any other company which, in respect of its income liable to income-tax under the Income-tax Act for the assessment year commencing on the 1st day of April, 1974, has made the prescribed arrangements for the declaration and payment within India of the dividends (including dividends on preference shares) payable out of such income in accordance with the provisions of section 194 of that Act;

(c) "industrial company" means a company which is mainly engaged in the business of generation or distribution of electricity or any other form of power or in the construction of ships or in the manufacture or processing of goods or in mining.

**Explanation.**—For the purposes of this clause, a company shall be deemed to be mainly engaged in the business of generation or distribution of electricity or any other form of power or in the construction of ships or in the manufacture or processing of goods or in mining, if the income attributable to any one or more of the afore-said activities included in its total income of the previous year (as computed before making any deduction under Chapter VIA of the Income-tax Act) is not less than fifty-one per cent of such total income;

(d) "insurance Commission" means any remuneration or reward, whether by way of commission or otherwise, for soliciting or procuring insurance business (including business relating to the continuance, renewal or revival of policies of insurance);

(e) "net agricultural income", in relation to a person, means the total amount of agricultural income, from whatever source derived, of that person computed in accordance with the rules contained in Part VI of the First Schedule;

(f) "tax-free security" means by security of the

- Central Government issued or declared to be income-tax free, or any security of a State Government issued income-tax free, the income tax whereon is payable by the State Government;
- (g) all other words and expressions used in this section or in section 16 or in the First Schedule but not defined in this sub-section and defined in the Income-tax Act shall have the meanings, respectively, assigned to them in that Act.

### CHAPTER III

#### DIRECT TAXES

##### Income-tax

3. *Amendment of section 10.*—In section 10 of the Income-tax Act,—

(a) in clause (10),—

(i) after the words “revised Pension Rules of the Central Government”, the words, brackets and figures “or, as the case may be, the Central Civil Services (Pension) Rules, 1972” shall be inserted and shall be deemed to have been inserted with effect from the 1st day of June, 1972;

(ii) for the words “or under and similar scheme of a State Government or a local authority”, the following shall be substituted and shall be deemed always to have been substituted, namely:—

“or under any similar scheme applicable the members of the civil services of the Union or holders of posts connected with defence or of civil posts under the Union (such members or holders being persons not governed by the said Rules) or to the members of the all-India services or to the members of the civil services of a State or holders of civil posts under a State or to the employees of a local authority”;

(b) for clause (10) as so amended, the following clause shall be substituted with effect from the 1st day of April, 1975, namely:—

“(10) (i) any death-cum-retirement gratuity received under the revised Pension Rules of the Central Government or, as the case may be, the Central Civil Services (Pension) Rules, 1972, or under any similar scheme applicable to the members of the civil services of the Union or holders of posts connected with defence or of civil posts under the Union (such members or holders being persons not governed by the said Rules) or to the members of the all-India services or to the members of the civil services of a State or holders of civil posts under a State or to the employees of a local authority or any payment of retiring gratuity received under the Pension Code or Regulations applicable to the members of the defence services;

(ii) any gratuity received under the Payment of Gratuity Act, 1972 (39 of 1972), to the

extent it does not exceed an amount calculated in accordance with the provisions of sub-sections (2) and (3) of section 4 of that Act;

(iii) any other gratuity received by an employee on his retirement or on his becoming incapacitated prior to such retirement or on termination of his employment, or any gratuity received by his widow, children or dependants on his death, to the extent it does not, in either case, exceed one-half month's salary for each year of completed service, calculated on the basis of the average salary for the three years immediately preceding the year in which the gratuity is paid, subject to a maximum of thirty thousand rupees or twenty months' salary so calculated, whichever, is less:

Provided that where any gratuities referred to in this clause are received by an employee from more than one employer in the same previous year, the aggregate amount exempt from income-tax under this clause shall not exceed thirty thousand rupees:

Provided further that where any such gratuity or gratuities was or were received in any one or more earlier previous years also and the whole or any part of the amount of such gratuity or gratuities was not included in the total income of the assessee of such previous year or years, the amount exempt from income-tax under this clause shall not exceed thirty thousand rupees as reduced by the amount or, as the case may be, the aggregate amount not included in the total income of any such previous year or years.

*Explanation.*—In this clause, “salary” shall have the meaning assigned to it in clause (h) of rule 2 of Part A of the Fourth Schedule;:

(c) in clause (10A), in sub-clause (i) for the words “or under any similar scheme applicable to the members of the Defence Services or to the employees of a State Government, a local authority”, the following shall be substituted and shall be deemed always to have been substituted, namely:—

“or under any similar scheme applicable to the members of the civil services of the Union or holders of posts connected with defence or of civil posts under the Union (such members or holders being persons not governed by the said rules) or to the members of the all-India services or to the members of the defence services or to the members of the civil services of a State or holders of civil posts under a State or to the employees of a local authority”;

(d) after clause (23A), the following clause shall be inserted with effect from the 1st day of June, 1974, namely:—

“(23B) any income of an institution constituted as a public charitable trust or registered under the

Societies Registration Act, 1860 (21 of 1860), or under any law corresponding to that Act in force in any part of India, and existing solely for the development of khadi or village industries or both, and not for purposes of profit, to the extent such income is attributable to the business of production, sale, or marketing of khadi or products of village industries:

Provided that—

- (i) the institution applies its income, or accumulates it for application, solely for the development of khadi or village industries or both; and
- (ii) the institution is, for the time being, approved for the purpose of this clause by the Khadi and Village Industries Commission:

Provided further that the Commission shall not, at any one time, grant such approval for more than three assessment years beginning with the assessment year next following the financial year in which it is granted.

*Explanation.*—For the purposes of this clause,—

- (i) “Khadi and Village Industries Commission” means the Khadi and Village Industries Commission established under the Khadi and Village Industries Commission Act, 1956 (61 of 1956);
- (ii) “khadi” and “village industries” have the meanings respectively assigned to them in that Act;

4. *Amendment of section 16.*—In section 16 of the Income-tax Act, with effect from the 1st day of April, 1975,—

- (a) for clause (i), the following clause shall be substituted, namely:—

“(i) in respect of expenditure incidental to the employment of the assessee, a sum calculated on the basis provided hereunder namely:—

- |   |  |
|---|--|
| (a) where the salary derived from such employment does not exceed Rs. 10,000. | 20 per cent. of such salary;   |
| (b) where the salary derived from such employment exceeds Rs. 10,000.         | Rs. 2,000 plus 10 per cent of the amount by which such salary exceeds Rs. 10,000 |
|   | or   |
|   | Rs. 3,500, whichever is less:  |

Provided that—

- (i) where the assessee is in receipt of a conveyance allowance from his employer; or
- (ii) where any motor car, motor cycle, scooter or other moped is provided to the assessee

by his employer for use by the assessee, otherwise than wholly and exclusively in the performance of his duties; or

- (iii) where one or more motor cars are owned or hired by the employer of the assessee and the assessee is allowed the use of such motor car or all or any of such motor cars, otherwise than wholly and exclusively in the performance of his duties,

the deduction under his clause shall not exceed one thousand rupees;”;

- (b) clauses (iii), (iv) and (v) shall be omitted.

5. *Amendment of section 36.*—In section 36 of the Income-tax Act, in clause (viii) of sub-section (1), with effect from the 1st day of April, 1975,—

- (a) for the portion beginning with the words “an amount not exceeding—” and ending with the words “ten per cent.,” the following shall be substituted, namely:—

“an amount not exceeding—

- (a) in the case of a Financial Corporation or a Joint Financial Corporation established under the State Financial Corporations Act, 1951 (63 of 1951), or an institution deemed under section 46 of that Act to be a Financial Corporation established by the State Government for the State within the meaning of that Act, forty per cent,

- (b) in the case of any other financial corporation,—

- (i) where the paid-up share capital of the corporation does not exceed three crores of rupees, twenty-five per cent,

- (ii) where the paid-up share capital of the Corporation exceeds three crores of rupees, ten per cent;”;

- (b) the *Explanation* shall be omitted.

6. *Amendment of section 74A.*—In section 74A of the Income-tax Act, with effect from the 1st day of April, 1974,—

- (a) in sub-section (1), for the words “except against income, if any, from the same source”, the words “against income, if any, from any other source under that head or against income under any other head” shall be substituted;

- (b) after sub-section (2), the following sub-section shall be inserted, namely:—

“(3) Where for any assessment year, in the case of an assessee, being the owner of horses maintained by him for running in horse races (such horses being hereafter in this sub-section referred to as race horses), the net result of the computation in respect of the source specified in clause (c) of sub-section 2 is a loss, then, so much of the amount of such loss as does not exceed the amount of loss incurred by the assessee in the activity of owning and maintaining race horses shall, subject to the other provisions of this Chapter, be carried forward to the following assessment year and—

- (a) it shall be set off against the income, if any, from the source specified in clause (c) of sub-section (2) assessable for that assessment year:

Provided that the activity of owning and maintaining race horses is carried on by him in the previous year

relevant for that assessment year; and

- (b) if the loss cannot be wholly so set off, the amount of loss not so set off shall be carried forward to the following assessment year and so on; so, however, that no portion of the loss shall be carried forward for more than four assessment years immediately succeeding the assessment year for which the loss was first computed.

*Explanation.*—For the purposes of this sub-section—

- (a) “amount of loss incurred by the assessee in the activity of owning and maintaining race horses” means—
  - (i) in a case where the assessee has no income by way of stake money, the amount of expenditure (not being in the nature of capital expenditure) laid out or expended by him wholly and exclusively for the purposes of maintaining the race horses;
  - (ii) in a case where the assessee has income by way of stake money, the amount by which such income falls short of the amount of expenditure (not being in the nature of capital expenditure) laid out or expended by the assessee wholly and exclusively for the purposes of maintaining race horses;
- (b) “horse race” means a horse race upon which wagering or betting may be lawfully made;
- (c) “income by way of stake money” means the gross amount of prize money received on a race horse or race horses by the owner thereof on account of the horse or horses or any one or more of the horses winning or being placed second or in any lower position in horse race.

**7. Amendment of section 80MM.**—In section 80MM of the Income-tax Act, with effect from the 1st day of April, 1975,—

- (a) in sub-section (1), the words and brackets “or a person (other than a company) who is resident in India” shall be omitted; and
- (b) sub-section (2A) shall be omitted.

**8. Amendment of section 80N.**—In section 80N of the Income-tax Act,—

- (a) the words and brackets “or a person (other than a company) who is resident in India” shall be omitted with effect from the 1st day of April, 1975;
- (b) for the words “is included in the gross total income of the assessee, there shall be allowed a deduction of the whole of such income,” the words “included in the gross total income of the assessee is received in convertible foreign exchange in India, or having been received in convertible foreign exchange outside India, or having been converted into convertible foreign exchange outside India, is brought into India, by or on behalf of the assessee in accordance with any law for the time being in force for regulating payments and dealings in foreign exchange, there shall be allowed a deduction of the whole of the income so received in, or brought into India,” shall be substituted and shall be deemed to have been substituted with effect from the 1st day of April, 1969;
- (c) the following *Explanation* shall be inserted, and shall be deemed to have been inserted, at the end, with effect from the 1st day of April, 1969, namely:—

*Explanation.*—For the purpose of this section,—

- (i) “convertible foreign exchange” means foreign exchange which is for the time being treated by

the Reserve Bank of India as convertible foreign exchange for the purposes of the law for the time being in force for regulating payments and dealings in foreign exchange;

- (ii) any income used by the assessee outside India in the manner permitted by the Reserve Bank of India shall be deemed to have been brought into India in accordance with the law for the time being in force for regulating payments and dealings in foreign exchange, on the date on which such permission is given.

**9. Amendment of section 80 Q.**—In section 80 Q of the Income-tax Act,—

- (a) in sub-section (1),—

- (i) for the words “there shall be allowed, in accordance with and subject to the provisions of this section, a deduction of the whole of such income”, the words “and such income is received in convertible foreign exchange in India, or having been received in convertible foreign exchange outside India, or having been converted into convertible foreign exchange outside India, is brought into India, by or on behalf of the assessee in accordance with any law for the time being in force for regulating payments and dealings in foreign exchange, there shall be allowed, in accordance with and subject to the provisions of this section, a deduction of the whole of the income so received in, or brought into, India” shall be substituted and shall be deemed to have been substituted with effect from the 1st day of April, 1972;

- (ii) the following *Explanation* shall be inserted and shall be deemed to have been inserted at the end, with effect from the 1st day of April, 1972, namely:—

*Explanation.*—The provisions of the *Explanation* to section 80N shall apply for the purposes of this section as they apply for the purposes of that section.”

- (b) in sub-section (1) as so amended, for the brackets, figure and words “(1) where the gross total income of an assessee, being an Indian company or a person (other than a company) who is resident in India,” the words “Where the gross total income of an assessee, being an Indian company,” shall be substituted with effect from the 1st day of April, 1974;

- (c) sub-section (2) shall be omitted with effect from the 1st day of April, 1975;

**10. Amendment of section 139.**—In section 139 of the Income-tax Act, with effect from the 1st day of April, 1975,—

- (a) after sub-section (1), the following sub-section shall be inserted, namely:—

“(1A) Notwithstanding anything contained in sub-section (1), no person need furnish under that sub-section a return of his income or the income of any other person in respect of whose total income he is assessable under this Act, if his income or, as the case may be, the income of such other person during the previous year consisted only of income chargeable under the head “Salaries” or of income chargeable under that head and also income of the nature referred to in any one or more of clauses (i) to (ix) of sub-section (1) of section 80L and the following conditions are fulfilled, namely:—

- (a) where he or such other person was employed

during the previous year by a company, he or such other person was at no time during the previous year a director of the company or a beneficial owner of shares in the company (not being shares entitled to a fixed rate of dividend whether with or without a right to participate in profits) carrying not less than twenty per cent of the voting power.

- (b) his salary or the salary of such other person, exclusive of the value of all benefits or amenities not provided for by way of monetary payment, does not exceed eighteen thousand rupees;
- (c) the amount of income of the nature referred to in clauses (i) to (ix) of sub-section (1) of section 80L, if any, does not, in the aggregate, exceed three thousand rupees; and
- (d) the tax deductible at source under section 192 from the income chargeable under the head "Salaries" has been deducted from that income.

*Explanation.*—For the purposes of this sub-section, "salary" shall have the meaning assigned to it in clause (1) of section 17;

- (b) in sub-section (3), after the word and figures "section 74", the words, brackets, figures and letter "or sub-section (3) of section 74A" shall be inserted.

**11. Amendment of section 209.**—In the Income-tax Act, section 209 shall be re-numbered as sub-section (1) thereof and—

- (a) in sub-section (1) as so re-numbered, for the words "The amount of advance tax payable by an assessee in the financial year shall be computed as follows:—", the words, brackets and figures "The amount of advance tax payable by an assessee in the financial year shall, subject to the provisions of sub-sections (2) and (3), be computed as follows:—" shall be substituted;

- (b) after sub-section (1) as so re-numbered, the following sub-sections shall be inserted, namely:—

"(2) Where the Finance Act of the relevant year provides that, in the case of any class of assessee, net agricultural income (as defined in that Act) shall be taken into account for the purposes of computing advance tax, then, the net agricultural income to be taken into account in the case of any assessee falling in that class, shall be—

- (a) in cases where the Income-tax Officer makes an order under sub-section (1) or sub-section (3) of section 210,—

- (i) if the total income of the latest previous year in respect of which the assessee has been assessed by way of regular assessment forms the basis of computation of advance tax payable by him, the net agricultural income which has been taken into account for the purposes of charging income-tax for the assessment year relevant to that previous year; or

- (ii) if the total income of the previous year on the basis of which tax has been paid by the assessee under section 140A forms the basis of computation of advance tax, the net agricultural income as returned by the assessee in the return of income for the assessment year relevant to that previous year;

- (b) in cases where an estimate is sent by the assessee under sub-section (1) or sub-section (2) or sub-section (3) or sub-section (3A) of section 212, the net agricultural income, as estimated by him, of the period which would be the previous year for the immediately following assessment year.

- (3) Where the Finance Act of the relevant year specifies any separate rate or rates for the purposes of computing advance tax in the case of every Hindu undivided family which has at least one member whose total income of the previous year exceeds the maximum amount not chargeable to income-tax in his case, then, the Income-tax Officer shall, for making an order under section 210 in the case of any such Hindu undivided family, compute (subject to the provisions of section 164) the advance tax at such rate or rates—

- (a) in a case where the total income of the latest previous year in respect of which the Hindu undivided family has been assessed by way of regular assessment forms the basis of computation of advance tax, if the total income of any member of the family for the assessment year relevant to such latest previous year exceeds the maximum amount not chargeable to income-tax in his case;

- (b) in a case where the total income of the previous year on the basis of which tax has been paid by the Hindu undivided family under section 140A forms the basis of computation of advance tax, if the total income of any member of the family for the assessment year relevant to such previous year exceeds the maximum amount not chargeable to income-tax in his case."

**12. Amendment of Fourth Schedule.**—In the Fourth Schedule to the Income-tax Act, in Part A,—

- (a) in sub-rule (3) of rule 5, after clause (b), the following clause shall be inserted, namely:—

"(c) the fund may also consist of any amount transferred from the individual account of an employee in any recognised provident fund maintained by his former employer and the interest in respect thereof."

- (b) in rule 8, with effect from the 1st day of April, 1975,—

- (i) in clause (ii), the word "or" shall be inserted at the end;

- (ii) after clause (ii), the following clause and *Explanation* shall be inserted, namely:—

"(iii) if, on the cessation of his employment, the employee obtains employment with any other employer, to the extent the accumulated balance due and becoming payable to him is transferred to his individual account in any recognised provident fund maintained by such other employer.

*Explanation.*—Where the accumulated balance due and becoming payable to an employee participating in a recognised provident fund maintained by his employer includes any amount transferred from his individual account in any other recognised provident fund or funds maintained by his former employer or employers, then, in computing the period of continuous service for the purposes of clause (i) or clause (ii) the period or periods for



which such employee rendered continuous service under his former employer or employers aforesaid shall be included."

13. *Consequential amendments to certain sections.*—  
(1) The following amendment (being an amendment of a consequential nature) shall be made in the Income-tax Act, namely:—

In section 155, after sub-section (10), the following sub-sections shall be inserted, namely:—

"(11) Where in the assessment for any year, the deduction under section 80N in respect of any income, being the whole or any part of income by way of dividends as is referred to in that section, has not been allowed on the ground that such income has not been received in convertible foreign exchange in India, or having been received in convertible foreign exchange outside India, or having been converted into convertible foreign exchange outside India, has not been brought into India, by or on behalf of the assessee in accordance with any law for the time being in force for regulating payments and dealings in foreign exchange and subsequently such income or part thereof is received in, or brought into, India in the manner aforesaid, the Income-tax Officer shall amend the order of assessment so as to allow deduction under section 80N in respect of such income or part thereof as is so received in, or brought into, India and the provisions of section 154 shall, so far as may be, apply thereto, the period of four years specified in sub-section (7) of that section being reckoned from the date on which such income is so received in, or brought into, India.

(12) Where in the assessment for any year, the deduction under section 80O in respect of any income, being the whole or any part of income by way of royalty, commission, fees or any similar payment as is referred to in that section, has not been allowed on the ground that such income has not been received in convertible foreign exchange in India, or having been received in convertible foreign exchange outside India, or having been converted into convertible foreign exchange outside India, has not been brought into India, by or on behalf of the assessee in accordance with any law for the time being in force for regulating payments and dealings in foreign exchange and subsequently such income or part thereof is received in, or brought into, India in the manner aforesaid, the Income-tax Officer shall amend the order of assessment so as to allow deduction under section 80O in respect of such income or part thereof as is so received in, or brought into, India and the provisions of section 154 shall, so far as may be, apply thereto, the period of four years specified in sub-section (7) of that section being reckoned from the date on which such income is so received in, or brought into, India."

(2) The following amendments (being amendments of a consequential nature) shall be made in the Income-tax Act with effect from the 1st day of April, 1975, namely:—

(i) in sub-section (2) of section 75, for the words, brackets and figures "or sub-section (1) of

section 74", the words brackets, figures and letter "sub-section (1) of section 74 or sub-section (3) of section 74A" shall be substituted;

- (ii) in clause (b) of sub-section (2) of section 77, after the word and figures "section 74", the words, brackets, figures and letter "or sub-section (3) of section 74A" shall be inserted;
- (iii) in section 80, after the word and figures section 74", the words, brackets, figures and letter or sub-section (3) of section 74A" shall be inserted;
- (iv) in sub-section (3) of section 80A, the words, figures and letters "or section 80MM or section 80Nor section 80O" shall be omitted;
- (v) in clause (iv) of sub-section (2) of section 141 A, after the word and figures "section 74", the words, brackets, figures and letter or sub-section (3) of section 74A" shall be inserted"
- (vi) in sub-clause (iv) of clause (b) of section (1) of section 143, after the word and figures" section 74" the words, brackets, figures and latter "or sub-section (3) of section 74A" shall be inserted;
- (vii) in sub-section (4) of section 155, after the word and figures "section 74", the words, brackets, figures and letter "or sub-section (3) of section 74A" shall be inserted;
- (viii) in section 157, for the words, brackets and figures "or sub-section (1) of section 74", at both the places where they occur, the words, brackets, figures and letter, "sub-section (1) of section 74 or sub-section (3) of section 74A" shall be substituted.

#### Wealth-tax

14. *Amendment of Act 27 of 1957.*—In the Wealth-tax Act, 1957, with effect from the 1st day of April 1975,—

(1) in clause (e) of section 2,—

- (a) in item (ii) of sub-clause (2), for the words "any annuity", the words and brackets "any annuity (not being an annuity purchased by the assessee or purchased by any other person in pursuance of a contract with the assessee)" shall be substituted;
- (b) in the proviso, for the words, brackets and figures "items (i) to (iii)", the words, brackets and figure "item (i)" and for the words, brackets and figures "items (i) to (v)", the words, brackets and figures "items (i) to (iii)" shall be substituted;

(2) in section 5,—

(a) in sub-section (1),—

- (i) for clause (iva), the following clause shall be substituted, namely:—  
" (iva) agricultural land belonging to the assessee;";
- (ii) in clause (ivb), in the proviso, for the words "as dwelling house, store house or outhouse", the words "as store house or for keeping livestock" shall be substituted;

(iii) in clause (vi) the following proviso shall be inserted at the end, namely:—

"Provided that in the case of a policy of insurance the premium or other payment whereon is payable during a period of less than ten years, the amount that shall not be included in the net wealth of the assessee under this clause shall be a sum that bears to the value of the right or interest of the assessee in the policy the same proportion as the number of years

during which the premium or other payment on the policy is payable bears to ten;"

(b) in sub-section (1A), for the word, brackets and figures "clauses (xv)," the word, brackets, figures and letter "clauses/iva (xv)," shall be substituted;

(3) in the Schedule, in Paragraph A of Part I, for items (1) and (1A), the following items shall be substituted: namely:—

(1) In the case of every individual or Hindu undivided family to which item (1A) of the Paragraph applies:—

(a) where the net wealth does not exceed Rs. 5,00,000	<i>Rate of tax</i> 1 per cent of the net wealth;
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(b) where the net wealth exceeds Rs. 5,00,000 but does not exceed Rs. 10,00,000	Rs 5,000 plus 3 per cent of the amount by which the net wealth exceeds Rs. 5,00,000;
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(c) where the net wealth exceeds Rs. 10,00,000 but does not exceed Rs. 15,00,000	Rs. 20,000 plus 4 per cent of the amount by which the net wealth exceeds Rs. 10,00,000;
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(d) where the net wealth exceeds Rs. 15,00,000	Rs. 40,000 plus .8 per cent of the amount by which the net wealth exceeds Rs. 15,00,000;
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Provided that for the purposes of the item,—

(i) no wealth-tax shall be payable where the net wealth does not exceed the following limit, namely:—

(A) Rs. 1,00,000, in the case of an individual;

(B) Rs. 2,00,000, in the case of a Hindu undivided family;

(ii) the wealth-tax payable shall, in no case, exceed 10 per cent of the amount by which the net wealth exceeds the limit specified in sub-clause (A) or, as the case may be, sub-clause (B) of clause (i) of this proviso.

(1A) In the case of every Hindu undivided family which has at least one member whose net wealth assessable for the assessment year exceeds Rs. 1,00,000—

#### *Rate of tax*

(a) Where the net wealth does not exceed Rs. 5,00,000	3 per cent. of the net wealth;
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(b) where the net wealth exceeds Rs. 5,00,000 but does not exceed Rs. 10,00,000	Rs. 15,000 plus 4 per cent. of the amount by which the net wealth exceeds Rs. 5,00,000;
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(c) where the net wealth exceeds Rs. 10,00,000	Rs. 35,000 plus 8 per cent of the amount by which net wealth exceed Rs. 10,00,000;
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Provided that for the purposes of the item,—

(i) no wealth-tax shall be payable where the net wealth does not exceed Rs. 2,00,000;

(ii) the wealth-tax payable shall, in no case, exceed 10 per cent of the amount by which the net wealth exceeds Rs. 2,00,000."

#### *Surtax*

15. *Amendment of Act 7 of 1964.*—In the Companies (Profits) Surtax Act, 1964, in the Third Schedule, with effect from the 1st day of April 1975.—

(a) for the figures and words "30 per cent." the figures and words 40 per cent., shall be substituted;

(b) the following proviso shall be inserted at the end, namely:—

"Provided that where in the case of an Indian company or a company which has made the prescribed arrangements for the declaration and payment of dividends within India—

(i) which is such a company as is referred to in section 108 of the Income-tax Act, and

(ii) whose paid-up share capital (subscribed and paid for in cash) as on the last day of the previous year, is not less than twenty-five per cent. of the amount of the capital as computed under the Second Schedule to this Act, the aggregate of—

(a) the amount of income-tax payable by the company in respect of its total income of the previous year under the provisions of the Income-tax Act after making allowance for any relief, rebate or deduction in respect of income-tax to which the company is entitled under the provisions of the said Act or the annual Finance Act; and

(b) the amount of surtax computed in accordance with the foregoing provisions of this Schedule,

exceeds the amount calculated at seventy per cent. of the total income of the company, the amount of such excess shall be deducted from the amount of surtax referred to in clause (b) above and the balance shall be the amount of the surtax payable by the company."

#### *Miscellaneous*

16. *Continuance of development rebate in certain cases.*—The notification of the Government of India in the Ministry of Finance (Department of Revenue and Insurance) No: S. O. 2167, dated the 28th day of May, 1971, issued under sub-section (5) of section 33 of the Income-tax Act shall not apply in respect of—

(a) any ship acquired after the 31st day of May, 1974 but before the 1st day of June, 1975 by any assessee, if the assessee furnishes evidence to the satisfaction of the Income-tax Officer that he had, before the 1st day of December, 1973, entered into a contract for the purchase of such ship with the builder or owner thereof;

(b) any machinery or plant, being coal-fired equipment, or any machinery or plant, for converting oil-fired equipment into coal-fired equipment, installed by any assessee after the 31st day of May, 1974 but before the 1st day of June, 1977.

*Explanation.*—In this clause, equipment" means a boiler, furnace, kiln, oven or the like;

(c) any machinery or plant (not being machinery or plant referred to in clause (b).] installed by any assessee after the 31st day of May, 1974 but before the 1st day of June, 1975, if the assessee furnishes evidence to the satisfaction of the Income-tax Officer that before the 1st day of December, 1973 he had purchased such machinery or plant or had entered into a contract for the purchase of such machinery or plant with the manufacturer or owner of, or a dealer in, such machinery or plant, or had, where such machinery or plant has been manufactured in an undertaking owned by the assessee, taken steps for the manufacture of such machinery or plant,

And accordingly the provisions of the Income-tax Act shall have effect in relation

to such ship, machinery or plant, subject to the conditions specified in clauses (a), (b) and (c).

**17. Amendment of sections 80 N and 80 O of the Income tax Act as they stood during certain periods**—The provisions of section 80N of the Income-tax Act, as they stood immediately before the 1st day of April, 1969, and the provisions of section 80 O of that Act, as they stood from time to time before the 1st day of April, 1972, shall have and shall be deemed to have had effect subject to the modification that the deduction under the said provisions shall be allowed only with reference to the income referred to therein which is received in convertible foreign exchange in India or having been received in convertible foreign exchange outside India, or having been converted into convertible foreign exchange outside India, is brought into India, by or on behalf of the assessee in accordance with any law for the time being in force for regulating payments and dealings in foreign exchange.

**Explanation.**—For the purposes of this section,—

(i) "Convertible foreign exchange" means foreign exchange which is for the time being treated by the Reserve Bank of India convertible foreign exchange for the purposes of the law for the time being in force for regulating payments and dealings in foreign exchange;

(ii) any income used by the assessee outside India in the manner permitted by the Reserve Bank of India shall be deemed to have been brought into India in accordance with the law for the time being in force for regulating payments and dealings in foreign exchange, on the date on which such permission is given.

## CHAPTER IV

### INDIRECT TAXES

**18. Amendment of Act 32 of 1934.**—In the Indian Tariff Act, 1934 (hereinafter referred to as the Tariff Act,—

(a) in section 3, after sub-section (3), the following sub-sections shall be inserted, namely:—

"(4) Notwithstanding anything contained in sub-section (1), where the Central Government is satisfied that in the interests of trade including promotion of exports, it is necessary to take immediate action for discontinuing the preferential rate, or increasing the preferential rate to a rate not exceeding the standard rate, or decreasing the preferential rate, in respect of an article specified in the First Schedule, the Central Government may, by notification in the Official Gazette, direct an amendment of the said Schedule to be made so as to provide for such discontinuance of or increase or decrease, as the case may be, in, the preferential rate.

(5) Every notification issued under sub-section (4) shall, as soon as may be after it is issued, be laid before each House of Parliament."

(b) in the First Schedule, in Item No. 22 (4), for the entry in the fourth column against sub-item (a), the entry "Rs. 80.00 per litre or 270 per cent. *ad valorem*, whichever is higher," shall be substituted.

**19. Auxiliary duties of customs.**—(1) In the case of goods mentioned in the First Schedule to the Tariff Act, or in that Schedule as amended from time to time, there shall be levied and collected as an auxiliary duty of customs an amount equal to twenty per cent of the value of the goods as determined in accordance with the provisions of section 14 of the

Customs Act, 1962 (52 of 1962), (hereinafter referred to as the Customs Act).

(2) Sub-section (1) shall cease to have effect after the 31st day of March, 1975, except as respects things done or omitted to be done before such cesser; and section 6 of the General Clauses Act, 1897 (10 of 1897), shall apply upon such cesser as if the said sub-section had then been repealed by a Central Act.

(3) The auxiliary duties of customs referred to in sub-section (1) shall be in addition to any duties of customs chargeable on such goods under the Customs Act, or any other law for the time being in force.

(4) The provisions of the Customs Act, and the rules and regulations made thereunder, including those relating to refunds and exemptions from duties, shall, as far as may be, apply in relation to the levy and collection of the auxiliary duties of customs leviable under this section in respect of any goods as they apply in relation to the levy and collection of the duties of customs on such goods under that Act or those rules and regulations, as the case may be.

**20. Amendment of Act 1 of 1949.**—In the Indian Tariff (Amendment) Act, 1949, in sections 4 and 5, for the figures "1974", the figures "1975" shall be substituted.

**21. Amendment of Act 1 of 1944.**—The Central Excises and Salt Act 1944 (hereinafter referred to as the Central Excises Act) shall be amended in the manner specified in the Second Schedule.

**22. Auxiliary duties of excise.**—(1) In the case of goods mentioned in the First Schedule to the Central Excises Act, or in that Schedule as amended from time to time, there shall be levied and collected as an auxiliary duty of excise an amount equal to twenty per cent of the value of the goods as determined in accordance with the provisions of section 4 of the Central Excises Act.

(2) Sub-section (1) shall cease to have effect after the 31st day of March, 1975, except as respects things done or omitted to be done before such cesser; and section 6 of the General Clauses Act, 1897 (10 of 1897), shall apply upon such cesser as if the said sub-section had then been repealed by a Central Act.

(3) The auxiliary duties of excise referred to in sub-section (1) shall be in addition to any duties of excise chargeable on such goods under the Central Excises Act, or any other law for the time being in force.

(4) The auxiliary duties of excise referred to in sub-section (1) shall be levied for the purposes of the Union and the proceeds thereof shall not be distributed among the States.

(5) The provisions of the Central Excises Act and the rules made thereunder, including those relating to refunds and exemptions from duties, shall, as far as may be, apply in relation to the levy and collection of the auxiliary duties of excise leviable under this section in respect of any goods as they apply in relation to the levy and collection of the duties of excise on such goods under that Act or those rules, as the case may be.

**23. Amendment of Act 27 of 1958.**—The Mineral Products (Additional Duties of Excise and Customs) Act, 1958 (hereinafter referred to as the Mineral Products Act) shall be amended in the manner specified in the Third Schedule.

**24. Discontinuance of salt duty.**—For the year beginning on the 1st day of April, 1974, no duty under the Central Excises Act or the Tariff Act shall be levied in respect of salt manufactured in, or imported into, India.

## CHAPTER V

### MISCELLANEOUS

25. *Amendment of Act 6 of 1898.*—In the First Schedule to the Indian Post Office Act, 1898,—

(a) for the sub-headings “*Letters*” “*Letter cards*” and “*Post cards*” and the entries under those sub-headings, the following be shall be substituted, namely:—

#### “*Letters*”

For a weight not exceeding fifteen grams.	25 Paise
For every fifteen grams, or fraction thereof, exceeding fifteen grams	15 Paise

#### *Letter-cards*

For a letter-card	20 Paise
-------------------	----------

#### *Post-cards*

Single	15 Paise
Reply	30 Paise”;

(b) for the sub-heading “*Parcels*” and the entries thereunder, the following shall be substituted, namely:—

#### “*Parcels*”

For a weight not exceeding One rupee and fifty paise; five hundred grams.

For every five hundred grams, One rupee and fifty paise” or fraction thereof, exceeding five hundred grams.

## THE FIRST SCHEDULE

(See section 2)

### PART I

#### INCOME-TAX AND SURCHARGES ON INCOME-TAX

##### Paragraph A

##### Sub-Paragraph I

In the case of every individual or Hindu undivided family or unregistered firm or other association, of persons or body of individuals, whether incorporated or not, or every artificial juridical person referred to in sub-clause (vii) of clause (31) of section 2 of the Income-tax Act, not being a case to which Sub-Paragraph II of this Paragraph or any other Paragraph of this Part applies,—

##### *Rates of income-tax*

- |  |  |
|--|--|
| (1) where the total income does not exceed Rs. 5,000                         | <i>Nil</i> ;   |
| (2) where the total income exceeds Rs. 5,000 but does not exceed Rs. 10,000  | 10 per cent of the amount by which the total income exceeds Rs. 5,000;                 |
| (3) where the total income exceeds Rs. 10,000 but does not exceed Rs. 15,000 | Rs. 500 plus 17 per cent of the amount by which the total income exceeds Rs. 10,000;   |
| (4) where the total income exceeds Rs. 15,000 but does not exceed Rs. 20,000 | Rs. 1,350 plus 23 per cent of the amount by which the total income exceeds Rs. 15,000; |
| (5) where the total income exceeds Rs. 20,000 but does not exceed Rs. 25,000 | Rs. 2,500 plus 30 per cent of the amount by which the total income exceeds Rs. 20,000; |
| (6) Where the total income exceeds Rs. 15,000 but does not exceed Rs. 30,000 | Rs. 4,000 plus 40 per cent of the amount by which the total income exceeds 25,000;     |

(7) where the total income exceeds Rs. 30,000 but does not exceed Rs. 40,000

(8) where the total income exceeds Rs. 40,000 but does not exceed Rs. 60,000

(9) where the total income exceeds Rs. 60,000 but does not exceed Rs. 80,000

(10) where the total income exceeds Rs. 80,000 but does not exceed Rs. 1,00,000

(11) where the total income exceeds Rs. 1,00,000 but does not exceed Rs. 2,00,000

(12) where the total income exceeds Rs. 2,00,000.

Rs. 6,000 plus 50 per cent of the amount by which the total income exceeds Rs. 30,000;

Rs. 11,000 plus 60 per cent of the amount by which the total income exceeds Rs. 40,000;

Rs. 23,000 plus 70 per cent of the amount by which the total income exceeds Rs. 60,000;

Rs. 37,000 plus 75 per cent of the amount by which the total income exceeds Rs. 80,000;

Rs. 52,000 plus 80 per cent of the amount by which the total income exceeds Rs. 1,00,000;

Rs. 1,32,000 plus 85 per cent of the amount by which the total income exceeds Rs. 2,00,000.

##### *Surcharge on income-tax*

The amount of income-tax computed in accordance with the preceding provisions of this Sub-Paragraph shall be increased by a surcharge for purposes of the Union calculated at the following rates, namely:—

(a) in a case where the total income does not exceed Rs. 15,000 10 per cent;

(b) in any other case 15 per cent.

Provided that the amount of surcharge payable shall, in no case, exceed the aggregate of the following sums, namely:—

(i) an amount calculated at the rate of 10 per cent on the amount of income-tax on an income of Rs. 15,000, if such income had been the total income (the income of Rs. 15,000 for this purpose being computed as if such income included income from various sources in the same proportion as the total income of the person concerned); and

(ii) 40 per cent of the amount by which the total income exceeds Rs. 15,000.

##### Sub-Paragraph II

In the case of every Hindu undivided family which at any time during the previous year has at least one member whose total income of the previous year relevant to the assessment year commencing on the 1st day of April, 1974 exceeds Rs. 5,000,—

##### *Rates of income-tax*

- |  |  |
|--|--|
| (1) where the total income does not exceed Rs. 5,000                         | <i>Nil</i> ;   |
| (2) where the total income exceeds Rs. 5,000 but does not exceed Rs. 10,000  | 17 per cent of the amount by which the total income exceeds Rs. 5,000;                 |
| (3) where the total income exceeds Rs. 10,000 but does not exceed Rs. 15,000 | Rs. 850 plus 23 per cent of the amount by which the total income exceeds Rs. 10,000;   |
| (4) where the total income exceeds Rs. 15,000 but does not exceed Rs. 20,000 | Rs. 2,000 plus 30 per cent of the amount by which the total income exceeds Rs. 15,000; |

(5) where the total income exceeds Rs. 20,000 but does not exceed Rs. 25,000	Rs. 3,500 plus 40 per cent of the amount by which the total income exceeds Rs. 20,000;
(6) where the total income exceeds Rs. 25,000 but does not exceed Rs. 30,000	Rs. 5,500 plus 20 per cent of the amount by which the total income exceeds Rs. 25,000;
(7) where the total income exceeds Rs. 30,000 but does not exceed Rs. 40,000	Rs. 8,000 plus 60 per cent of the amount by which the total income exceeds Rs. 30,000;
(8) where the total income exceeds Rs. 40,000 but does not exceed Rs. 60,000	Rs. 14,000 plus 70 per cent of the amount by which the total income exceeds Rs. 40,000;
(9) where the total income exceeds Rs. 60,000 but does not exceed Rs. 80,000	Rs. 28,000 plus 75 per cent of the amount by which the total income exceeds Rs. 60,000;
(10) where the total income exceeds Rs. 80,000 but does not exceed Rs. 1,00,000	Rs. 43,000 plus 80 per cent of the amount by which the total income exceeds Rs. 80,000;
(11) where the total income exceeds Rs. 1,00,000	Rs. 59,000 plus 85 per cent of the amount by which the total income exceeds Rs. 1,00,000.

#### *Surcharge on income-tax*

The amount of income-tax computed in accordance with the preceding provisions of this Sub-Paragraph shall be increased by a surcharge for purposes of the Union calculated at the rate of fifteen per cent of such income-tax.

#### *Paragraph B*

In the case of every Co-operative Society,—

#### *Rates of income-tax*

where the total income does not exceed Rs. 10,000	15 per cent of the total income;
(2) where the total income exceeds Rs. 10,000 but does not exceed Rs. 20,000	Rs. 1,500 plus 25 per cent of the amount by which the total income exceeds Rs. 10,000;
(3) where the total income exceeds Rs. 20,000	Rs. 4,000 plus 40 per cent of the amount by which the total income exceeds Rs. 20,000;

#### *Surcharge on income-tax*

The amount of income-tax computed in accordance with the preceding provisions of this Paragraph shall be increased by a surcharge for purposes of the Union calculated at the rate of fifteen per cent of such income-tax.

#### *Paragraph C*

In the case of every registered firm,—

#### *Rates of income-tax*

(1) where the total income does not exceed Rs. 10,000	Nil;
(2) where the total income exceeds Rs. 10,000 but does not exceed Rs. 25,000	4 per cent of the amount by which the total income exceeds Rs. 10,000;
(3) where the total income exceeds Rs. 25,000 but does not exceed Rs. 50,000	Rs. 600 plus 6 per cent of the amount by which the total income exceeds Rs. 25,000;
(4) where the total income exceeds Rs. 50,000 but does not exceed Rs. 1,00,000	Rs. 2,100 plus 12 per cent of the amount by which the total income exceeds Rs. 50,000;
(5) where the total income exceeds Rs. 1,00,000	8,100 plus 20 per cent of the amount by which the total income exceeds Rs. 1,00,000.

#### *Surcharge on income-tax*

The amount of income-tax computed at the rate hereinbefore specified shall be increased by the aggregate of surcharges for purposes of the Union calculated as specified hereunder:—

(a) in the case of a registered firm whose total income includes income derived from a profession carried on by it and the income so included is not less than fifty-one per cent of such total income, a surcharge calculated at the rate of ten per cent of the amount of income-tax computed at the rate hereinbefore specified;

(b) in the case of any other registered firm, a surcharge calculated at the rate of twenty per cent of the amount of income-tax computed at the rate hereinbefore specified; and

(c) a special surcharge calculated at the rate of fifteen per cent on the aggregate of the following amounts, namely:—

(i) the amount of income-tax computed at the rate hereinbefore specified; and

(ii) the amount of the surcharge calculated in accordance with clause (a) or, as the case may be, clause (b).

**Explanation.**—For the purpose of this paragraph, “registered firm” includes an unregistered firm assessed as a registered firm under clause (b) of section 183 of Income-Tax Act.

**Paragraph D**

In the case of every local authority,—

**Rate of income-tax**

On the whole of the total income 50 per cent.

**Surcharge on income-tax**

The amount of income-tax computed at the rate here-inbefore specified shall be increased by a surcharge for purposes of the Union calculated at the rate of fifteen per cent of such income-tax.

**Paragraph E**

In the case of the Life Insurance Corporation of India established under the Life Insurance Corporation Act, 1956 (31 of 1956).

**Rates of income-tax**

(i) on that part of its total income which consists of profits and gains from life insurance business 52.5 per cent;

(ii) on the balance, if any, of the total income the rate of income-tax applicable, in accordance with Paragraph F of this part, to the total income of a domestic company which is a company in which the public are substantially interested.

**Surcharge on income-tax**

The amount of income-tax computed in accordance with the preceding provisions of this Paragraph shall be increased by a surcharge calculated at the rate of five per cent of such income-tax.

**Paragraph F**

In the case of a company, other than the Life Insurance Corporation of India established under the Life Insurance Corporation Act, 1956 (31 of 1956),—

**Rates of income-tax**

I. in the case of a domestic company,—

(1) where the company is a company in which the public are substantially interested,—

(i) in a case where the total income does not exceed Rs. 1,00,000 45 per cent of the total income;

(ii) in a case where the total income exceed Rs. 1,00,000 55 per cent of the total income;

(2) where the company is not a company in

which the public are substantially interested,—

(i) in the case of an industrial company—

(a) on so much of the total income as does not exceed Rs. 2,00,000 55 per cent;

(b) on the balance, if any, of the total income 60 per cent;

(ii) in any other case 65 per cent of the total income;

Provided that the income-tax payable by a domestic company, being a company in which the public are substantially interested, the total income of which exceeds Rs. 1,00,000 shall not exceed the aggregate of—

(a) the income-tax which would have been payable by the company if its total income had been Rs. 1,00,000 (the income of Rs. 1,00,000 for this purpose being computed as if such income included income from various sources in the same proportion as the total income of the company); and

(b) eighty per cent of the amount by which its total income exceeds Rs. 1,00,000.

II. In the case of a company other than a domestic company—

(i) on so much of the total income as consists of—

(a) royalties received from an Indian concern in pursuance of an agreement made by it with the Indian concern after the 31st day of March, 1961, or

(b) fees for rendering technical services received from an Indian concern in pursuance of an agreement made by it with the Indian concern after the 29th day of February, 1964,

and where such agreement has, in either case, been approved by the Central Government 50 per cent

(ii) on the balance, if any, of the total income 70 per cent.

**Surcharge on income-tax**

The amount of income-tax computed in accordance with the preceding provisions of this Paragraph shall be increased by a surcharge calculated at the rate of five per cent of such income-tax.



## PART II

### Income-tax

#### Rates for deduction of tax at source in certain cases

In every case in which under the provisions of sections 193, 194, 194A, 194B, 194D and 195 of the Income-tax Act, tax is to be deducted at the rates in force, deduction shall be made from the income subject to deduction, at the following rates:—

#### Income-tax

Rate of income-tax	Rate of surcharge
--------------------	-------------------

1. In the case of a person other than a company—

(a) where the person is resident—

(i) on income by way of interest other than "interest on securities"

10 per cent Nil;

(ii) on income by way of winnings from lotteries and cross-word puzzles

30 per cent 3 per cent;

(iii) on income by way of insurance commission

10 per cent Nil

(iv) on any other income (excluding interest payable on a tax-free security)

21 per cent 2 per cent;

(b) where the person is not resident in India—

(i) on the whole income (excluding interest payable on a tax-free security)

income-tax at 30 per cent and surcharge at 3 per cent of the amount of the income,

or

income-tax and surcharge on income-tax in respect of the income at the rates prescribed in Sub-Paragraph I of Paragraph A of Part III of this Schedule, if such income had been the total income,

whichever is higher;

(ii) on income by way of interest payable on a tax-free security

15 per cent 1.5 per cent;

2. In the case of a company—

(a) where the company is a domestic company—

(i) on income by way of interest other than "interest on securities"

20 per cent 1 per cent;

(ii) on any other income (excluding interest payable on a tax-free security)

22 per cent 1 per cent;

(b) where the company is not a domestic company—

(i) on income by way of dividends payable by any domestic company

24.5 per cent 1.225 per cent;

(ii) on income by way of royalties payable by an Indian concern in pursuance of an agreement made by it with the Indian concern after the 31st day of March, 1961, and which has been approved by the Central Government

50 per cent 2.5 per cent;

(iii) on income by way of fees payable by an Indian concern for rendering technical services in pursuance of an agreement made by it with the Indian concern after the 29th day of February, 1964, and which have been approved by the Central Government

50 per cent 2.5 per cent;

(iv) on income by way of interest payable on a tax-free security

44 per cent 2.2 per cent;

(v) on any other income

70 per cent 3.5 per cent;

## PART III

Rates for calculating or charging income-tax in certain cases, deducting income-tax from income chargeable under the head "Salaries" or any payment referred to in sub-section (9) of section 80E and computing "advance tax".

In cases in which income-tax has to be calculated under the first proviso to sub-section (5) of section 132 of the income-tax Act or charged under sub-section (4) of section 172 or sub-section 2 of section 174 or section 175 or sub-section (2) of section 176 of the said Act or

deducted under section 192 of the said Act from income chargeable under the head "Salaries" or deducted under sub-section (9) of section 80E of the said Act from any payment referred to in the said sub-section (9) or in which the "advance tax" payable under Chapter XVII-C of the said Act has to be computed, at the rate or rates in force, such income-tax or, as the case may be, "advance tax" (not being "advance tax" in respect of any income chargeable to tax under section 164 of the Income-tax Act at the rate of sixty-five per cent) shall be so calculated, charged, deducted or computed at the following rate or rates

#### Paragraph A

##### Sub-Paragraph I

In the case of every individual or Hindu undivided family or unregistered firm or other association of persons or body of individuals, "whether incorporated or not, or every artificial juridical person referred to in sub-clause (vii) of clause (31) of section 2 of the Income-tax Act, not being a case to which Sub-Paragraph II of this Paragraph or any other Paragraph of this Part applies,—

##### Rates of income-tax

(1) where the total income does not exceed Rs. 6,000	Nil;
(2) where the total income exceeds Rs. 6,000 but does not exceed Rs. 10,000	12 per cent of the amount by which the total income exceeds Rs. 6,000;
(3) where the total income exceeds Rs. 10,000 but does not exceed Rs. 15,000	Rs. 480 plus 15 per cent of the amount by which the total income exceeds Rs. 10,000;
(4) where the total income exceeds Rs. 15,000 but does not exceed Rs. 20,000	Rs. 1,230 plus 20 per cent of the amount by which the total income exceeds Rs. 15,000;
(5) where the total income exceeds Rs. 20,000 but does not exceed Rs. 25,000	Rs. 2,230 plus 30 per cent of the amount by which the total income exceeds Rs. 20,000;
(6) where the total income exceeds Rs. 25,000 but does not exceed Rs. 30,000	Rs. 3,730 plus 40 per cent of the amount by which the total income exceeds Rs. 25,000;
(7) where the total income exceeds Rs. 30,000 but does not exceed Rs. 50,000	Rs. 5,730 plus 50 per cent of the amount by which the total income exceeds Rs. 30,000;
(8) where the total income exceeds Rs. 50,000 but does not exceed Rs. 70,000	Rs. 15,730 plus 60 per cent of the amount by which the total income exceeds Rs. 50,000;
(9) where the total income exceeds Rs. 70,000	Rs. 27,730 plus 70 per cent of the amount by which the total income exceeds Rs. 70,000;

#### Surcharge on income tax

The amount of income-tax computed in accordance with the preceding provisions of this Sub-paragraph shall be increased by a surcharge for purposes of the Union calculated at the rate of 10 per cent of such income-tax.

##### Sub-Paragraph II

In the case of every Hindu undivided family which at any time during the previous year has at least one member whose total income of the previous year relevant to the assessment year commencing on the 1st day of April, 1975 exceeds Rs. 6,000,—

##### Rates of income-tax

(1) where the total income does not exceed Rs. 6,000	Nil;
(2) where the total income exceeds Rs. 6,000 but does not exceed Rs. 10,000	15 per cent of the amount by which the total income exceeds Rs. 6,000;
(3) where the total income exceeds Rs. 10,000 but does not exceed Rs. 15,000	Rs. 600 plus 20 per cent of the amount by which the total income exceeds Rs. 10,000;
(4) where the total income exceeds Rs. 15,000 but does not exceed Rs. 20,000	Rs. 1,600 plus 30 per cent of the amount by which the total income exceeds Rs. 15,000;
(5) where the total income exceeds Rs. 20,000 but does not exceed Rs. 25,000	Rs. 3,100 plus 40 per cent of the amount by which the total income exceeds Rs. 20,000;
(6) where the total income exceeds Rs. 25,000 but does not exceed Rs. 30,000	Rs. 5,100 plus 50 per cent of the amount by which the total income exceeds Rs. 25,000;
(7) where the total income exceeds Rs. 30,000 but does not exceed Rs. 50,000	Rs. 7,600 plus 60 per cent of the amount by which the total income exceeds Rs. 30,000;
(8) where the total income exceeds Rs. 50,000	Rs. 19,600 plus 70 per cent of the amount by which the total income exceeds Rs. 50,000;

##### Surcharge on income-tax

The amount of income-tax computed in accordance with the preceding provisions of this Sub-paragraph shall be increased by a surcharge for purposes of the Union calculated at the rate of 10 per cent of such income-tax.

### Paragraph B

In the case of every Co-operative Society,—

#### Rates of income-tax

- |  |  |
|--|--|
| (1) where the total income does not exceed Rs. 10,000                        | 15 per cent of the total income;   |
| (2) where the total income exceeds Rs. 10,000 but does not exceed Rs. 20,000 | Rs. 1,500 plus 25 per cent of the amount by which the total income exceeds Rs. 10,000; |
| (3) where the total income exceeds Rs. 20,000                                | Rs. 4,000 plus 40 per cent of the amount by which the total income exceeds Rs. 20,000; |

#### Surcharge on income-tax

The amount of income-tax computed in accordance with the preceding provisions of this Paragraph shall be increased by a surcharge for purposes of the Union calculated at the rate of ten per cent of such income-tax.

### Paragraph C

#### Sub-Paragraph I

In the case of every registered firm, not being a case to which Sub-paragraph II of this Paragraph applies,—

#### Rates of income-tax

- |  |   |
|--|---|
| (1) where the total income does not exceed Rs. 10,000                          | Nil;  |
| (2) where the total income exceeds Rs. 10,000 but does not exceed Rs. 25,000   | 5 per cent of the amount by which the total income exceeds Rs. 10,000;                    |
| (3) where the total income exceeds Rs. 25,000 but does not exceed Rs. 50,000   | Rs. 750 plus 7 per cent of the amount by which the total income exceeds Rs. 25,000;       |
| (4) where the total income exceeds Rs. 50,000 but does not exceed Rs. 1,00,000 | Rs. 2,500 plus 15 per cent of the amount by which the total income exceeds Rs. 50,000;    |
| (5) where the total income exceeds Rs. 1,00,000                                | Rs. 10,000 plus 24 per cent of the amount by which the total income exceeds Rs. 1,00,000. |

#### Surcharge on income-tax

The amount of income-tax computed in accordance with the preceding provisions of this Sub-Paragraph shall be increased by a surcharge for purposes of the Union calculated at the rate of ten per cent of such income-tax.

#### Sub-Paragraph II

In the case of every registered firm whose total income includes income derived from a profession carried

on by it and the income so included is not less than fifty-one per cent of such total income.—

#### Rates of income-tax

- |  |  |
|--|--|
| (1) where the total income does not exceed Rs. 10,000                          | Nil;   |
| (2) where the total income exceeds Rs. 10,000 but does not exceed Rs. 25,000   | 4 per cent of the amount by which the total income exceeds Rs. 10,000;                   |
| (3) where the total income exceeds Rs. 25,000 but does not exceed Rs. 50,000   | Rs. 600 plus 7 per cent of the amount by which the total income exceeds Rs. 25,000;      |
| (4) where the total income exceeds Rs. 50,000 but does not exceed Rs. 1,00,000 | Rs. 2,350 plus 13 per cent of the amount by which the total income exceeds Rs. 50,000;   |
| (5) where the total income exceeds Rs. 1,00,000                                | Rs. 8,850 plus 22 per cent of the amount by which the total income exceeds Rs. 1,00,000. |

#### Surcharge on income-tax

The amount of income-tax computed in accordance with the preceding provisions of this Sub-Paragraph shall be increased by a surcharge for purposes of the Union calculated at the rate of 10 per cent of such income-tax.

**Explanation.**—For the purposes of this Paragraph, “registered firm” includes an unregistered firm assessed as a registered firm under clause (b) of section 183 of the Income-tax Act.

### Paragraph D

In the case of every local authority,—

#### Rate of income-tax

On the whole of the total income. 50 per cent.

#### Surcharge on income-tax

The amount of income-tax computed at the rate here-inbefore specified shall be increased by a surcharge for purposes of the Union calculated at the rate of ten per cent of such income-tax.

### Paragraph E

In the case of the Life Insurance Corporation of India established under the Life Insurance Corporation Act, 1956 31 of 1956,—

#### Rates of income-tax

- |   |  |
|---|--|
| (i) on that part of its total income which consists of profits and gains from life insurance business | 52.5 per cent.   |
| (ii) On the balance, of the total income  | the rate of Income-tax applicable, in accordance with Paragraph F of this Part, to the total income of a domestic company, which |

is a company in which the public are substantially interested.

#### *Surcharge on income-tax*

The amount of income-tax computed in accordance with the preceding provisions of this Paragraph shall be increased by a surcharge calculated at the rate of five per cent of such income-tax.

#### *Paragraph F*

In the case of a company, other than the Life Insurance Corporation of India established under the Life Insurance Corporation Act, 1956 (31 of 1956).

#### *Rates of income-tax*

1. In the case of a domestic company,—

(1) where the company is a company in which the public are substantially interested,—

(i) in a case where the total income does not exceed Rs. 1,00,000 45 per cent of the total income;

(ii) in a case where the total income exceeds Rs. 1,00,000 55 per cent of the total income;

(2) where the company is not a company in which the public are substantially interested,—

(i) in the case of an industrial company—

(a) on so much of the total income as does not exceed Rs. 2,00,000 55 per cent;

(b) on the balance, if any, of the total income 60 per cent;

(ii) in any other case 65 per cent of the total income;

Provided that the income-tax payable by a domestic company, being a company in which the public are substantially interested, the total income of which exceeds Rs. 1,00,000 shall not exceed the aggregate of—

(a) the income-tax which would have been payable by the company if its total income had been Rs. 1,00,000 (the income of Rs. 1,00,000 for this purpose being computed as if such income included income from various sources in the same proportion as the total income of the company); and

(b) eighty per cent of the amount by which its total income exceeds Rs. 1,00,000.

II. In the case of a company other than a domestic company—

(i) on so much of the total income as consists of—

(a) royalties received from an Indian concern in pursuance of an agreement made by it with the Indian concern after the 31st day of March, 1961, or

(b) fees for rendering technical services received from an Indian concern in pursuance of an agreement made by it with the Indian concern after the 29th day of February, 1964,

and where such agreement has, in either case, been approved by the Central Government 50 per cent;

(ii) on the balance, if any, of the total income 70 per cent.

#### *Surcharge on income-tax*

The amount of income-tax computed in accordance with the preceding provisions of this Paragraph shall be increased by a surcharge calculated at the rate of five per cent of such income-tax.

#### **PART IV**

[See section 2 (8) (e)]

#### **RULES FOR COMPUTATION OF NET AGRICULTURAL INCOME**

**Rule 1.**—Agricultural income of the nature referred to in sub-clause (a) of clause (1) of section 2 of the income-tax Act shall be computed as if it were income chargeable to income-tax under that Act under the head "Income from other sources" and the provisions of sections 57 to 59 of that Act shall, so far as may be, apply accordingly.

Provided that sub-section (2) of section 58 shall apply subject to the modification that the reference to section 40A therein shall be construed as not including a reference to sub-sections (3) and (4) of section 40A.

**Rule 2.**—Agricultural income of the nature referred to in sub-clause (b) or sub-clause (c) of clause (1) of section 2 of the Income-tax Act other than income derived from any building required as a dwelling house by the receiver of the rent or revenue or the cultivator or the receiver of rent-in-kind referred to in the said sub-clause (c) shall be computed as if it were income chargeable to income-tax under that Act under the head "Profits and gains of business or profession" and the provisions of sections 30, 31, 32, 34, 36, 37, 38, 40, 40A other than sub-section (3) and (4) thereof, 41, 43 and 43A of the Income-tax Act shall, so far as may be, apply accordingly.

**Rule 3.**—Agricultural income of the nature referred to in sub-clause (c) of clause (1) of section 2 of the Income-tax Act, being income derived from any building required as a dwelling house by the receiver of the rent or revenue or the cultivator or the receiver of rent-in-kind referred to in the said sub-clause (c) shall be computed as if it were income chargeable to income-tax under that Act under the head "Income from house property" and the provisions of sections 23 to 27 of that Act shall, so far as may be, apply accordingly.

Provided that sub-section (2) of the said section 23 shall apply subject to the modifications that the references to "total income" therein shall be construed as references

to net agricultural income and that the words, figures and letter "and before making any deduction under chapter VIA" shall be omitted.

**Rule 4.**—Notwithstanding anything contained in any other provisions of these rules, in a case where the assessee drives income from sale of tea grown and manufactured by him in India, such income shall be computed in accordance with rule 8 of the Income-tax Rules, 1962, and sixty per cent of such income shall be regarded as the agricultural income of the assessee.

**Rule 5.**—Where the assessee is a partner of a registered firm or an unregistered firm assessed as a registered firm under clause (b) of section 183 of the Income-tax Act, which in the previous year has any agricultural income, or is a partner of an unregistered firm which has not been assessed as a registered firm under clause (b) of the said section 183 and which in the previous year has either no income chargeable to tax under the Income-tax Act or has total income not exceeding the maximum amount not chargeable to tax in the case of an unregistered firm but has any agricultural income, then, the agricultural income or loss of the firm shall be computed in accordance with these rules and his share in the agricultural income or loss of the firm shall be computed in the manner laid down in sub-section (1), sub-section (2) and sub-section (3) of section 67 of the Income-tax Act and the share so computed shall be regarded as the agricultural income or loss of the assessee.

**Rule 6.**—Where the assessee is a member of an association of persons or a body of individuals (other than a Hindu undivided family, a company or a firm) which in the previous year has either no income chargeable to tax under the Income-tax Act or has total income not exceeding the maximum amount not chargeable to tax in the case of an association of persons or a body of individuals (other than a Hindu undivided family, a company or a firm) but has any agricultural income, then, the agricultural income or loss of the association or body shall be computed in accordance with these rules and the share of the assessee in the agricultural income or loss so computed shall be regarded as the agricultural income or loss of the assessee.

**Rule 7.**—Where the result of the computation for the previous year in respect of any source of agricultural income is a loss, such loss shall be set off against the income of the assessee, if any, for that previous year from any other source of agricultural income:

Provided that where the assessee is a partner of an unregistered firm which has not been assessed as a registered firm under clause (b) of section 183 of the Income-tax Act or is a member of an association of persons or body of individuals and the share of the assessee in the agricultural income of the firm, association or body, as the case may be, is a loss, such loss shall not be set off against any income of the assessee from any other source of agricultural income.

**Rule 8.**—Any sum payable by the assessee on account of any tax levied by the State Government on the agricultural income shall be deducted in computing the agricultural income.

**Rule 9.**—(1) Where the assessee has, in the previous year relevant to the assessment year commencing on the 1st day of April 1975 or, if by virtue of any provision of the income-tax Act, income-tax is to be charged in

respect of the income of a period other than that previous year, in such other period, any agricultural income and the net result of the computation of the agricultural income of the assessee for the previous year relevant to the assessment year commencing on the 1st day of April, 1974 is a loss, then, for the purposes of sub-section (7) of section 2 of this Act, the loss so computed shall be set off against the agricultural income of the assessee for the previous year first mentioned or the period aforesaid.

(2) Where a change has occurred in the constitution of a firm, nothing in sub-rule (1) shall entitle the firm to set off so much of the loss proportionate to the share of a retired or deceased partner computed in the manner laid down in sub-section (1), sub-section (2) and sub-section (3) of section 67 as exceeds his share of profits if any, of the previous year in the firm, or entitle any partner to the benefit of any portion of the said loss (computed in the manner aforesaid) which is not apportionable to him.

(3) Where any person deriving any agricultural income from any source has been succeeded in such capacity by another person, otherwise than by inheritance, nothing in sub-rule (1) shall entitle any person other than the person incurring the loss to have it set off under that sub-rule.

(4) Notwithstanding anything contained in this rule, no loss which has not been determined by the Income-tax Officer under the provisions of these rules shall be set off under sub-rule (1).

**Rule 10.**—Where the net result of the computations made in accordance with these rules is a loss, the loss so computed shall be ignored and the net agricultural income shall be deemed to be nil.

**Rule 11.**—The provisions of the Income-tax Act relating to procedure for assessment (including the provisions of section 288A relating to rounding off of income) shall, with the necessary modifications, apply in relation to the computation of the net agricultural income of the assessee as they apply in relation to the assessment of the total income.

**Rule 12.**—For the purposes of computing the net agricultural income of the assessee, the Income-tax Officer shall have the same powers as he has under the Income-tax Act, for the purposes of assessment of the total income.

## THE SECOND SCHEDULE

(See section 21)

### PART I

In the First Schedule to the Central Excises Act,—

(i) in Item No. 1A, for the entry in the third column against each of the sub-items (1) and (4), the entry "Ten per cent *ad valorem*." shall be substituted;

(ii) in Item No. 11A, for the entry in the third column against each of the sub-items (1) and (3), the entry "Twenty per cent *ad valorem* plus four hundred rupees per metric tonne:" shall be substituted;

(iii) in Item No. 15AA, for the entry in the third column, the entry "Fifteen per cent *ad valorem*." shall be substituted;

(iv) in Item No. 17,—

(a) in sub-item (2), after the words "cartridge paper," the words "waxed paper, polyethylene coated paper," shall be inserted;

(b) for the entries in the third column against sub-items (1), (2), (3) and (4), the entries "Three rupees per kilogram," "One rupee and twenty paise per kilogram," "sixty paise per kilogram," and "One rupee and twenty paise per kilogram," shall respectively, be substituted;

(v) in Item No. 23A, for the entry in the third column against each of the sub-items (1) and (4), the entry "Twenty-five per cent *ad valorem*," shall be substituted;

(vi) in Item No. 23B, for the entries in the third column against sub-items (1), (2) and (3), the entries "Twenty five per cent *ad valorem*," "Thirty per cent *ad valorem*," and "Thirty per cent *ad valorem*," shall, respectively, be substituted;

(vii) in Item No. 29A, for the entries in the third column against sub-items (1), (2) and (3), the entries "Seventy-five per cent *ad valorem*," "Seventy-five per cent *ad valorem*," and "One hundred per cent *ad valorem*," shall, respectively, be substituted;

(viii) in Item No. 31, for the entry in the third column against sub-item (1), the entry "Twenty-five per cent *ad valorem*," shall be substituted;

(ix) in Item No. 33D, for the entry in the third column, the entry "Fifteen per cent *ad valorem*," shall be substituted;

(x) in Item No. 34, for the entries in the third column against sub-items (1), (2), (3) and (4), the entries "Ten per cent *ad valorem*," "Twenty-five per cent *ad valorem*," "Forty per cent *ad valorem*," and "Fifteen per cent *ad valorem*," shall, respectively, be substituted;

(xi) in each of the Items Nos. 46, 49, 50 and 51 for the entry in the third column, the entry "Fifteen per cent *ad valorem*," shall be substituted.

## PART II

Item No. Description of goods Rate of duty

In the First Schedule to the Central Excises Act,—

(i) after Item No. 14F, the following Item shall be inserted, namely:—

"14FF TOOTH-PASTE Ten per cent  
(INCLUDING *ad valorem*,";  
DENTAL CREAM).

(ii) after Item No. 28, the following Item shall be inserted, namely:—

"28A ELECTRICAL Ten per cent  
STAMPINGS AND *ad valorem*,";  
LAMINATIONS,  
ALL SORTS,

(iii) after Item No. 37A, the following Item shall be inserted, namely:—

"37AA TAPE RECORDERS Rupees two hundred  
(INCLUDING and fifty each,";  
CASSETTE  
RECORDERS).

Item No. Description of goods Rate of duty

(iv) for Item No. 37C, the following Item shall be substituted, namely:—

"37C PHOTOGRAPHIC  
APPARATUS AND  
GOODS, THE  
FOLLOWING,  
NAMELY:—

(1) Photographic cameras. Twenty per cent *ad valorem*;

(2) Sensitised papers (including Diazotype papers, and sensitised paper boards. The duty for the time being leviable on the base paper or paper board, as the case may be, if not already paid, plus ten per cent *ad valorem*."

(v) After Item No. 51, the following Item shall be inserted, namely:—

"51A CUTTING TOOLS, Ten per cent  
THE FOLLOW- *ad valorem*,";  
ING NAMELY:—

(1) Files and rasps

(2) Hacksaw blades

(3) Twist drills

(4) Reamers

(5) Milling cutters.

(vi) the following Item shall be inserted at the end, namely:—

"66 PERMANENT  
MAGNETS Fifty per cent.  
*ad valorem*."

Explanation.—The expression "permanent magnet" shall include any piece of hard steel, special alloy or other material, recognisable by its composition and shape, as being intended to become permanent magnet after magnetising.

## THE THIRD SCHEDULE

(See section 23)

In the Table annexed to sub-section (1) of section 3 of the Mineral Products Act,—

(i) for the entry in the second column against Item 3, the entry "Two thousand rupees per kilolitre at fifteen degrees of Centigrade thermometer," shall be substituted;

(ii) for the entry in the second column against Item 7, the entry "Two thousand rupees per metric tonne," shall be substituted.



Assented to on 21-5-74.

THE ESTATE DUTY (DISTRIBUTION) AMENDMENT ACT, 1974  
(Act No. 21 of 1974)

AN  
ACT

further to amend the Estate Duty Distribution Act, 1962.

BE it enacted by Parliament in the Twenty-fifth Year of the Republic of India as follows:—

1. *Short title and commencement.*—(1) This Act may be called the Estate Duty (Distribution) Amendment Act, 1974.

(2) It shall be deemed to have come into force on the 1st day of April, 1974.

2. *Amendment of long title.*—In the long title of the Estate Duty (Distribution) Act, 1962 (9 of 1962) hereinafter referred to as the Principal Act, for the figures, letters and words “31st day of October, 1968”, the figures, letters and words “28th day of October, 1973” shall be substituted.

3. *Amendment of Section 3.*—In Section 3 of the principal Act,—

(i) in sub-section (1),—

(a) for the figures, letters and words “1st day of April, 1969”, the figures, letters and words “1st day of April, 1974” shall be substituted;

(b) for the words “three per cent”, the figures and words “2.5 per cent” shall be substituted;

(c) the proviso and the Table below it shall be omitted;

(ii) in sub-section (2), for clause (b) and the proviso occurring at the end of that clause, the following clause shall be substituted, namely:—

“(b) the balance shall be distributed among the States as follows:—

State	Percentage
Andhra Pradesh	8.04
Assam	2.70
Bihar	10.41
Gujarat	4.93
Haryana	1.86
Himachal Pradesh	0.64
Jammu and Kashmir	0.85
Karnataka	5.41
Kerala	3.94
Madhya Pradesh	7.70
Maharashtra	9.31
Manipur	0.20
Meghalaya	0.19
Nagaland	0.10
Orissa	4.05
Punjab	2.50
Rajasthan	4.76
Tamil Nadu	7.61
Tripura	0.29
Uttar Pradesh	16.32
West Bengal	8.19”

4. *Amendment of section 4.*—In subsection (2) of section 4 of the principal Act, for the words, “or in two successive sessions, and if, before the expiry of the session in which it is so laid or the session immediately

following”, the words “or in two or more successive sessions, and if, before the expiry of the session immediately following the session or the successive sessions aforesaid” shall be substituted.

Assented to on 19-5-74

THE CONSTITUTION (THIRTY-THIRD AMENDMENT) ACT, 1974

(ACT No. .... OF 1974)

AN

ACT

further to amend the Constitution of India.

BE it enacted by Parliament in the Twenty-fifth Year of the Republic of India as follows:—

1. *Short title.*—This Act may be called the Constitution (Thirty-third Amendment) Act, 1974.

2. *Amendment of article 101.*—In article 101 of the Constitution, in clause (3),—

“(1) for sub-clause (b), the following sub-clause shall be substituted, namely:—

“(b) resigns his seat by writing under his hand addressed to the Chairman or the Speaker, as the case may be, and his resignation is accepted by the Chairman or the Speaker, as the case may be,”;

(2) the following proviso shall be inserted at the end, namely:—

“Provided that in the case of any resignation referred to in sub-clause (b), if from information received or otherwise and after making such inquiry as he thinks fit, the Chairman or the Speaker, as the case may be, is satisfied that such resignation is not voluntary or genuine, he shall not accept such resignation.”.

3. *Amendment of article 190.*—In article 190 of the Constitution, in clause (3),—

(1) for sub-clause (b), the following sub-clause shall be substituted, namely:—

“(b) resigns his seat by writing under his hand addressed to the Speaker or the Chairman, as the case may be, and his resignation is accepted by the Speaker or the Chairman, as the case may be,”;

(2) the following proviso shall be inserted at the end, namely:—

“Provided that in the case of any resignation referred to in sub-clause (b), if from information received or otherwise and after making such inquiry as he thinks fit, the Speaker or the Chairman, as the case may be, is satisfied that such resignation is not voluntary or genuine, he shall not accept such resignation.”.

Simla-2, the 13th May, 1974

No. LL.R-E(9) 2/74.—The following Acts recently passed by the Parliament which have already been published in the Gazette of India, Extraordinary, Part II,

Section 1, are hereby republished in the Himachal Pradesh Government Rajpatra for the information of general public:—

1. The National Co-operative Development Corporation (Amendment) Act, 1974 (3 of 1974).
2. The Esso (Acquisition of Undertakings in India) Act, 1974 (4 of 1974).
3. The Presidential and Vice-Presidential Elections (Amendment) Act, 1974 (5 of 1975).
4. The Water (Prevention and Control of Pollution) Act, 1974 (6 of 1974).
5. The North-Eastern Areas (Reorganisation) Amendment Act, 1974 (8 of 1974).
6. The Public Wakfs (Extension of Limitation) (Delhi Amendment) Act, 1974 (9 of 1974).

M. C. PADAM,  
Under Secretary (Judicial).

Assented to on 13-3-74.

# THE NATIONAL CO-OPERATIVE DEVELOPMENT CORPORATION (AMENDMENT) ACT, 1974

(ACT NO. 3 OF 1974)

AN

ACT

further to amend the National Co-operative Development Corporation Act, 1962.

BE it enacted by Parliament in the Twenty-fifth Year of the Republic of India as follows:—

1. *Short title and commencement.*—(1) This Act may be called the National Co-operative Development Corporation (Amendment) Act, 1974.

(2) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint and different dates may be appointed for different provisions of this Act.

2. *Substitution of long title.*—In the National Co-operative Development Corporation Act, 1962 (26 of 1962), (hereinafter referred to as the principal Act), for the long title, the following shall be substituted, namely:—

“An Act to provide for the incorporation and regulation of a corporation for the purpose of planning and promoting programmes for the production, processing, marketing, storage, export and import of agricultural produce, foodstuffs, and certain other commodities on co-operative principles and for matters connected therewith.”

3. *Amendment of section 2.*—In section 2 of the principal Act,

(i) in clause (a), —

(1) for the words “means any of the following”, the words “includes the following” shall be substituted;

(2) in item (i) the words “foodstuffs, including” shall be omitted;

(ii) after clause (a), the following clauses shall be inserted, namely:—

“(aa) “bank” means a nationalised bank and includes a scheduled bank;

(ab) “Board” means the Board of Management of the Corporation constituted under section 10;”

(iii) in clause (d), for the word and figure “section 3”, the words, brackets and figures “sub-section (1) of section 3” shall be substituted;

(iv) after clause (d), the following clauses shall be inserted, namely:—

“(da) “foodstuffs”, include—

(i) coconuts and arecanuts;

(ii) eggs and egg products;

(iii) fish, whether fresh, frozen, dried or preserved;

(iv) fruits, whether fresh, dried or dehydrated;

(v) honey;

(vi) meat, whether fresh, frozen, dried or preserved;

(vii) milk and milk products;

(viii) vegetables;

(db) “General Council” means the General Council of the Corporation constituted under sub-section (4) of section 3;

(dc) “managing director” means the managing director of the Corporation;

(dd) “nationalised bank” means a corresponding new bank defined in the Banking Companies (Acquisition and Transfer of Undertakings) Act, 1970 (5 of 1970);

(v) in clause (e), after the words “agricultural produce”, the words “and foodstuffs” shall be inserted;

(vi) after clause (g), the following clause shall be inserted, namely:—

“(ga) “scheduled bank” means a bank for the time being included in the Second Schedule to the Reserve Bank of India Act, 1934 (12 of 1934);”

4. *Amendment of section 3.*—In section 3 of the principal Act, for sub-sections (3), (4) and (5), the following sub-sections shall be substituted, namely:—

“(3) The Corporation shall carry on its functions through the General Council and the Board.

(4) The General Council shall consist of the following members, namely:—

(i) a President and a Vice-President, both to be nominated by the Central Government;

(ii) eight members, *ex-officio*, to be nominated by the Central Government from such of its Ministries dealing with economic matters as it may think fit;

(iii) Deputy Governor of the Reserve Bank in charge of rural credit, *ex-officio*;

(iv) Managing Director of the State Bank, *ex-officio*;

(v) Managing Director of the Food Corporation of India, constituted under the Food Corporations Act, 1964 (37 of 1964), *ex-officio*;

- (vi) Managing Director of the Central Warehousing Corporation, constituted under the Warehousing Corporations Act, 1962 (59 of 1962), *ex officio*;
- (vii) Chairman of the Industrial Finance Corporation of India, constituted under the Industrial Finance Corporation Act, 1948 (15 of 1958), *ex officio*;
- (viii) a member representing banks, to be nominated by the Central Government;
- (ix) Chairman of the National Co-operative Union of India, *ex officio*;
- (x) Chairman of the National Agricultural Co-operative Marketing Federation, *ex officio*;
- (xi) Chairman of the National Federation of Co-operative Sugar Factories, *ex officio*;
- (xiii) Chairman of the All India Federation of Co-operative Spinning Mills, *ex officio*;
- (xii) Chairman of the All India State Co-operative Banks' Federation, *ex officio*;
- (xiv) eleven members, other than those nominated under clause (xv) representing the States and the Union territories, to be nominated by the Central Government, provided that not more than one person shall be so nominated from each State or Union territory;
- (xv) eleven members to be nominated by the Central Government from among the Chairmen of the State level co-operative federations from the States and Union territories, provided that not more than one person shall be so nominated from each State or Union territory;
- (xvi) four members representing persons having special knowledge of, or practical experience in, agricultural co-operative development, to be nominated by the Central Government;
- (xvii) three members representing national level organisations engaged or interested in the promotion and development of co-operative programmes, to be nominated by the Central Government;
- (xviii) the managing director.

(5) The powers and functions of the Corporation shall be exercised or discharged, as the case may be, by the General Council and references elsewhere in this Act to the Corporation shall, unless the context otherwise requires, be construed as references to the General Council.

(6) Notwithstanding the expiry of the prescribed term of his office, every member of the General Council shall continue to hold office as such, until his successor in such office has assumed charge of such office.

(7) Members of the General Council, other than the managing director, shall be entitled to receive such sitting fees as may be specified by regulations made by the Corporation under this Act, for attending any meeting of the General Council, Board or any committee of the Corporations:

Provided that no official member shall be entitled to receive any sitting fee."

5. *Amendment of section 4.*—In section 4 of the principal Act, in clause (iii), before the words "if he is a salaried

official", the words "except in the case of managing director", shall be inserted.

6. *Amendment of section 7.*—In section 7 of the principal Act,—

- (i) in sub-section (1), for the words "shall meet at such times", the words "shall ordinarily meet twice a year at such times" shall be substituted;
- (ii) in sub-sections (2) and (3), for the words "Chairman" and "Vice-Chairman", wherever they occur, the words "President" and "Vice-President" shall, respectively, be substituted.

7. *Amendment of section 8.*—In section 8 of the principal Act,—

- (i) in sub-section (1), for the words "Secretary of the Corporation", the words "managing director" shall be substituted;
- (ii) in sub-section (3), in clause (a), for the word "Secretary", the words "managing director" shall be substituted;
- (iii) after sub-section (3), the following sub-section shall be inserted namely:—

"(4) The managing director shall exercise such powers and perform such duties as the Board may entrust or delegate to him."

8. *Amendment of section 9.*—In section 9 of the principal Act,—

- (i) for sub-section (1), the following shall be substituted, namely:—

"(1) Subject to the provisions of this Act, the functions of the Corporation shall be to plan and promote programmes, through co-operative societies, for—

- (a) the production, processing, marketing, storage, export and import of agricultural produce, foodstuffs, poultry feed and notified commodities;
- (b) the collection, processing, marketing, storage and export of minor forest produce."

(ii) in sub-section (2),—

- (a) in clause (b), for the words "agricultural produce", the words "agricultural produce, foodstuffs" shall be substituted;

- (b) after clause (c), the following clauses shall be inserted, namely:—

"(d) provide loans and grants directly to the national level co-operative societies and other co-operative societies having objects extending beyond one State;

(e) provide loans to co-operative societies on the guarantee of State Government or in the case of co-operative societies in the Union territories, on the guarantee of Central Government;

(f) participate in the share capital of the national level co-operative societies and other co-operative societies having objects extending beyond one State."

9. *Substitution of new section for section 10.*—For section 10 of the principal Act, the following section shall be substituted, namely:—

"10. *Board of Management of the Corporation.*—(1) There shall be a Board of Management of the Corporation which shall consist of the following members, namely:—

- (i) the Vice-President of the General Council, who shall be the Chairman;
- (ii) three members of the General Council, to be nominated by the Central Government from among the members referred to in clause (ii) of sub-section (4) of section 3;
- (iii) the member of the General Council, referred to in clause (ii) of sub-section (4) of section 3;
- (iv) one member of the General Council, to be nominated by the Central Government from among the members referred to in clauses (ix), (x), (xi), (xii) and (xiii) of sub-section (4) of section 3;
- (v) two members of the General Council, to be nominated by the Central Government from among the members referred to in clause (xiv) of sub-section (4) of section 3;
- (vi) two members of the General Council, to be nominated by the Central Government from among the members referred to in clause (xv) of sub-section (4) of section 3;
- (vii) one member of the General Council, to be nominated by the Central Government from among the members referred to in clauses (xvi) and (xvii) of sub-section (4) of section 3;
- (viii) the managing director.

(2) The Vice-Chairman of the Board shall be nominated by the Central Government.

(3) Subject to the general control, direction and superintendence of the General Council, the Board shall be competent to deal with any matter within competence of the Corporation.

(4) The Board shall meet at such times and at such places and shall observe such procedure in regard to transaction of business at its meetings (including the quorum at meetings) as may be provided by regulations made by the Corporation under this Act.

(5) The confirmed minutes of every meeting of the Board shall be laid before the General Council at its next following meeting."

10. *Amendment of section 12.*—In section 12 of the principal Act,—

- (i) in clause (a), the word "and" occurring at the end shall be omitted;
- (ii) in clause (b), the word "and" shall be inserted at the end;
- (iii) after clause (b), the following clause shall be inserted, namely:—

"(c) such additional grants, if any, for the purposes of this Act."

11. *Insertion of new section 12A.*—After section 12 of the principal Act, the following section shall be inserted, namely:—

"12A. *Power of Corporation to borrow money.*—(1) The Corporation may, for the purposes of carrying out its functions under this Act, and with the previous

approval of, and subject to the directions of the Central Government, borrow money from—

- (a) the public by the issue or sale of bonds or debentures, or both, carrying interest at such rates as may be specified therein;
- (b) any bank or other financial institution;
- (c) any other authority, organisation or institution as may be specially approved by the Central Government in this behalf.

(2) The Central Government may guarantee the repayment of the moneys borrowed by the Corporation under clause (a) or clause (b) or clause (c) of sub-section (1) and the payment of interest thereon and other incidental charges."

12. *Amendment of section 13.*—In section 13 of the principal Act,—

(i) in sub-section (1),—

(a) after clause (b), the following clause shall be inserted, namely:—

- "(ba) all moneys borrowed under section 12A;"
- (b) in clause (d), after the words "or dividends", the words "or other realisations" shall be inserted;

(ii) in sub-section (2), in clause (b), for the word "officers", the word "managing director, the officers" shall be substituted;

(iii) in sub-section (3), for the word "State Bank", the words "State Bank or a nationalised bank" shall be substituted.

13. *Amendment of section 18.*—In section 18 of the principal Act, for the words "the Corporation", the words "the General Council, the Board or any of the committees of the Corporation" shall be substituted.

14. *Amendment of section 19.*—In section 19 of the principal Act, for the words "Chairman or the Vice-Chairman", the words "President or the Vice-President" shall be substituted.

15. *Amendment of section 22.*—In sub-section (2) of section 22 of the principal Act,—

- (i) clauses (a), (b) and (c) shall be omitted;
- (ii) in clause (e), for the words "Secretary to the Corporation", the words "managing director" shall be substituted;
- (iii) clause (f) shall be omitted.

16. *Amendment of section 23.*—In sub-section (2) of section 23 of the principal Act,—

(i) in clause (a), for the words "the Corporation, the Executive Committee and other committees thereof", the words "the General Council, the Board and other committees of the Corporation" shall be substituted;

(ii) in clause (b), for the word "Secretary", the words "managing director" shall be substituted.

Assented to on 13-3-74

# THE ESSO (ACQUISITION OF UNDERTAKINGS IN INDIA) ACT, 1974

ACT No. 4 OF 1974

AN

ACT

*to provide for the acquisition and transfer of the right, title, and interest of Esso Eastern Inc. in relation to its undertakings in India with a view to ensuring co-ordinated distribution and utilisation of petroleum products distributed and marketed in India by Esso Eastern Inc. and for matters connected therewith or incidental thereto.*

WHEREAS Esso Eastern Inc., a foreign company is carrying on, in India the business of distributing and marketing petroleum products manufactured by Esso Standard Refining Company of India Limited and Lube India Limited, and has, for that purpose, established places of business at Bombay and other places in India;

AND WHEREAS it is expedient in the public interest that the undertakings, in India, of Esso Eastern Inc. should be acquired in order to ensure that the ownership and control of the petroleum products distributed and marketed in India by the said company are vested in the State and thereby so distributed as best to subserve the common good;

BE it enacted by Parliament in the Twenty-fifth Year of the Republic of India as follows:—

## CHAPTER I

### PRELIMINARY

1. *Short title.*—This Act may be called the Esso (Acquisition of Undertakings in India) Act, 1974.

2. *Definitions.*—In this Act, unless the context otherwise requires,—

(a) “appointed day” means the date of commencement of this Act;

(b) “Esso” means Esso Eastern Inc., a foreign company within the meaning of section 591 of the Companies Act, 1956 (1 of 1956), incorporated under the laws of the State of Delaware in the United States of America, and having its principal office at 2401 South Gessner, City of Houston, State of Texas, in the United States of America;

(c) “Esso Standard” means Esso Standard Refining Company of India Limited, being a company as defined in the Companies Act, 1956 (1 of 1956) and having its registered office at Administration Building, Mahul, Bombay, 400 074;

(d) “Government company” means a company as defined in section 617 of the Companies Act, 1956 (1 of 1956);

(e) “Lube India” means Lube India Limited, being a company as defined in the Companies Act, 1956 (1 of 1956), and having its registered office at Administration Building, Corridor Road, Mahul, Bombay 400 074;

(f) “notification” means a notification published in the Official Gazette;

(g) “prescribed” means prescribed by rules made under this Act.

## CHAPTER II

### ACQUISITION OF THE UNDERTAKING; IN INDIA OF ESSO

3. *Transfer and vesting in the Central Government of the undertakings of Esso in India.*—On the appointed day, the right, title and interest of Esso in relation to its undertakings in India, shall stand transferred to, and shall vest in, the Central Government.

4. *General effect of vesting.*—(1) The undertakings referred to in section 3 shall be deemed, save as otherwise provided in sub-section (2), to include all assets, rights, powers, authorities and privileges and all property, movable and immovable, cash balances, reserve funds, investments and all other rights and interests in, or arising out of, such property as were, immediately before the appointed day, in the ownership, possession, power or control of Esso, in relation to its undertakings in India, and all books of account, registers, records and all other documents of whatever nature relating thereto and shall also be deemed to include all borrowings, liabilities and obligations of whatever kind then subsisting of Esso in relation to its undertakings in India.

(2) The undertakings referred to in sub-section (1) shall not include the following, namely:—

(a) any share held by Esso in the equity capital of Esso Standard or Lube India;

(b) any trade mark, and any right of Esso to use any trade mark in India, specified in the First Schedule;

(c) all patents and designs registered in India in the name of Esso.

(3) Unless otherwise expressly provided by this Act, all deeds, bonds, agreements, powers of attorney, grants of legal representation and other instruments of whatever nature in relation to the undertakings of Esso in India, subsisting or having effect immediately before the appointed day, and to which Esso is a party or which are in favour of Esso shall be of as full force and effect against or in favour of the Central Government and may be enforced or acted upon as fully and effectually as if in the place of Esso the Central Government had been a party thereto or as if they had been issued in favour of the Central Government.

(4) If, on the appointed day, any suit, appeal or other proceeding of whatever nature in relation to the undertakings of Esso in India, which have been transferred to and vested in the Central Government under section 3, is pending by or against Esso, the same shall not abate, be discontinued or be, in any way, prejudicially affected by reason of the transfer of the undertakings of Esso or of anything contained in this Act, but the suit, appeal or other proceeding may be continued, prosecuted and enforced by or against the Central Government, or, where any undertaking is directed under section 7 to vest in any Government company, against the concerned Government company.

5. *Central Government to be lessee or tenant under certain circumstances.*—(1) Where any property is held in India by Esso under any lease or under any right of tenancy, the Central Government shall, on and from the appointed day, be deemed to have become the lessee or tenant, as the case may be, in respect of such property as if the lease or tenancy in relation to such property had been granted to the Central Government, and thereupon all the rights under such lease or tenancy shall be deemed to have been transferred to and vested in the Central Government.

(2) On the expiry of the term of any lease or tenancy referred to in sub-section (1), such lease or tenancy shall, if so desired by the Central Government, be renewed on the same terms and conditions on which the lease or tenancy was held by Esso immediately before the appointed day.

6. *Removal of doubts.*—(1) For the removal of doubts, it is hereby declared that the provisions of sections 3, 4 and 5 shall apply to the extent to which any property appertains to the business carried on by Esso in India; and to the rights and powers acquired, and to debts, liabilities and obligations incurred, and to contracts, agreements and other instruments made, by Esso in India, and to legal proceedings relating to those matters pending in any court or tribunal in India.

(2) If any question arises as to whether any property appertains, on the appointed day, to any business of Esso in India, or, whether any rights, powers, liabilities or obligations were acquired or incurred or any contract, agreement or other instrument was made by Esso for the purposes of its business in India, or whether any documents relate to those purposes, the question shall be referred to the Central Government which shall, after giving an opportunity of being heard to the persons interested in the matter, decide it in such manner as it may think fit.

7. *Power of Central Government to direct vesting of the undertakings of Esso in a Government company.*—(1) Notwithstanding anything contained in sections 3, 4 and 5, the Central Government may, if it is satisfied that a Government company is willing to comply, or has complied, with such terms and conditions as that Government may think fit to impose, direct by notification, that the right, title and interest and the liabilities of Esso in relation to any undertaking in India shall, instead of continuing to vest in the Central Government, vest in the Government company either on the date of the notification or on such earlier or later date (not being a date earlier than the appointed day) as may be specified in the notification.

(2) Where the right, title and interest and the liabilities of Esso in relation to its undertakings in India vest in a Government company under sub-section (1), the Government company shall, on and from the date of such vesting, be deemed to have become the owner, tenant or lessee, as the case may be, in relation to such undertakings, and all the rights and liabilities of the Central Government in relation to such undertakings shall, on and from the date of such vesting, be deemed to have become the rights and liabilities, respectively, of the Government company.

(3) The provisions of sub-section (2) of section 5 shall apply to a lease or tenancy, which vests in a Government company, as they apply to a lease or tenancy vested in the Central Government and reference therein to the "Central Government" shall be construed as a reference to the Government company.

8. *Payment of amount.*—(1) For the transfer and vesting in the Central Government, under sections 3 and 4, of the right, title and interest of Esso in relation to its undertakings in India, and for the vesting in the Central Government, under section 4, of the rights specified therein, there shall be paid by the Central Government to Esso an amount of rupees two crores and fifty-nine lakhs in such instalments and in such manner as is specified in the Second Schedule.

(2) The amount specified in sub-section (1) shall carry interest, free of income-tax, at the rate of six and a half per cent per annum from the appointed day till the date of payment in the manner specified in the Second Schedule.

### CHAPTER III

#### PROVISIONS RELATING TO EMPLOYEES OF ESSO

9. *Transfer of service of existing employees of Esso.*—(1) Every whole-time officer or other employee of Esso who was, immediately before the appointed day, employed by Esso in connection with its undertakings in India, and every whole-time officer or other employee of Esso who was, immediately before the appointed day, temporarily holding any assignment outside India, shall, on the appointed day, become an officer or other employee, as the case may be, of the Central Government or, as the case may be, the Government company in which right, title and interest of Esso in relation to its undertakings in India have vested under this Act and shall hold office or service under the Central Government or the Government company, as the case may be, on the same terms and conditions and with the same rights to pension, gratuity and other matters as would have been admissible to him if there had been no such vesting and shall continue to do so unless and until his employment under the Central Government or the Government company, as the case may be, is duly terminated or until his remuneration and conditions of service are duly altered by the Central Government or the Government company, as the case may be.

(2) If any question arises as to whether any person was a whole-time officer or other employee or as to whether any officer or other employee was employed wholly or mainly in connection with the undertakings of Esso in India immediately before the appointed day, or whether any whole-time officer or other employee of Esso was temporarily holding any assignment outside India, the question shall be referred within a period of two years from the appointed day and not thereafter to the Central Government which shall, after giving an opportunity of being heard to the person concerned in the matter, decide it in such manner as it thinks fit and such decision shall be final.

(3) Notwithstanding anything contained in the Industrial Disputes Act, 1947 (14 of 1947), the Payment of Gratuity Act, 1972 (39 of 1972), or in any other law for the time being in force the transfer of the services of any officer or other employee under sub-section (1) shall not entitle any such officer or other employee to any compensation or gratuity under those Acts or such other law, and no such claim shall be entertained by any court, tribunal or other authority.

10. *Provident, superannuation, welfare fund, etc.*—(1) Where a provident, superannuation, welfare or other fund has been established by Esso for the benefit of the persons employed by it in connection with its undertakings,



kings in India, the moneys relatable to the employees, whose services are transferred by or under this Act to the Central Government or a Government company, shall, out of the moneys standing, on the appointed day, to the credit of such provident, superannuation, welfare or other fund, stand transferred to and vest in the Central Government or the Government company, as the case may be, free from any trust that may have been constituted by Esso in respect thereof.

(2) The moneys which stand transferred, under sub-section (1), to the Central Government or a Government company shall be dealt with by the Central Government or that company, as the case may be, in such manner as may be prescribed.

(3) The Government company in which the undertakings of Esso in India are directed to be vested shall, as soon as may be after the date of vesting, constitute, in respect of the moneys and other assets which are transferred to and vested in it under this section, one or more trusts having objects as similar to the objects of the existing trusts as in the circumstances may be practicable, so, however, that the rights and interests of the beneficiaries of the trust referred to in sub-section (1) are not, in any way, prejudiced or diminished.

(4) Where all the money, and other assets belonging to an existing trust are transferred to and vested in the Central Government or a Government company under this section, the trustees of such trust shall, as from the date of such vesting, stand discharged from the trust except as respects things done or omitted to be done before the date of such vesting.

## CHAPTER IV

### MISCELLANEOUS

11. *Effect of Act on other laws.*—The provisions of this Act shall have effect notwithstanding any thing inconsistent therewith contained in any other law for the time being in force or in any instrument having effect by virtue of any law other than this Act or in any decree or order of any court, tribunal or other authority.

12. *Duty to deliver possession of properties, etc.*—(1) Where any property, appertaining to any undertaking of Esso in India has been transferred to, and vested in, the Central Government or a Government company under this Act:—

(a) every person in whose possession, custody or control any such property may be, shall, on a demand by the Central Government or the Government company, as the case may be, deliver the property to the Central Government or the Government company, as the case may be forthwith;

(b) any person who, immediately before such vesting, has in his possession, custody or control any books, documents or other papers relating to the undertakings of Esso in India, shall be liable to account for the said books, documents and papers to the Central Government or the Government company, as the case may be, and shall deliver them up to the Central Government or that company or to such person as the Central Government or that company may authorise in this behalf.

(2) Without prejudice to the other provisions contained in this section, it shall be lawful for the Central Government or the Government company to take all necessary steps for taking possession of all properties which have been transferred to and vested in it under this Act.

13. *Contracts to continue unless terminated by Central Government.*—(1) Every contract entered into by Esso for any service, sale or supply in India, and in force immediately before the appointed day, shall, unless terminated, under sub-section (2), within one hundred and eighty days from the appointed day, continue to be of full force and effect against or in favour of the Central Government or the Government company in which the undertakings of Esso in India have vested under this Act.

(2) The Central Government may, if it is satisfied that any contract referred to in sub-section (1) is unduly onerous or has been entered into in bad faith or is detrimental to the interests of that Government or the Government company, by order in writing, either terminate such contract or make such alterations or modifications therein as it may think fit:

Provided that the Central Government shall not terminate any contract or make any alteration or modification therein except after giving to the parties to the contract a reasonable opportunity of being heard and except after recording, in writing, its reasons for such termination, alteration or modification, as the case may be.

14. *Penalties.*—Any person who,—

(a) having in his possession, custody or control any property forming part of any undertaking of Esso in India, wrongfully withholds such property from the Central Government or the Government company; or

(b) wrongfully obtains possession of or retains any property forming part of any undertaking of Esso in India; or

(c) wilfully withholds or fails to furnish to the Central Government or the Government company or any person specified by the Central Government or that company, any books, documents or other papers relating to any undertaking of Esso in India which may be in his possession, custody or control; or

(d) fails to deliver to the Central Government or the Government company any assets, books of account, registers or other documents in his possession, custody, or control relating to any undertaking of Esso in India; or

(e) wrongfully removes or destroys any property pertaining to any undertaking of Esso in India; or

(f) wrongfully uses any property forming part of the undertakings of Esso in India,

shall be punishable with imprisonment for a term which may extend to two years, or with fine which may extend to ten thousand rupees, or with both.

15. *Offences by companies.*—(1) Where an offence under this Act has been committed by a company, every person who at the time the offence was committed was in charge of, and was responsible to, the company for the conduct of the business of the company, as well as

the company, shall be deemed to be guilty of the offence, and shall be liable to be proceeded against and punished accordingly:

Provided that nothing contained in this sub-section shall render any such person liable to any punishment, if he proves that the offence was committed without his knowledge or that he has exercised all due diligence to prevent the commission of such offence.

(2) Notwithstanding anything contained in sub-section (1), where any offence under this Act has been committed by a company and it is proved that the offence has been committed with the consent or connivance of, or is attributable to, any neglect on the part of, any director, manager, secretary or other officer of the company, such director, manager, secretary or other officer shall be deemed to be guilty of that offence and shall be liable to be proceeded against and punished accordingly.

*Explanation.*—For the purposes of this section,—

(a) "company" means any body corporate and includes a firm or other association of individuals; and

(b) "director", in relation to a firm, means a partner in the firm.

16. *Protection of action taken in good faith.*—No suit, prosecution or other legal proceeding shall lie against the Central Government or the Government company or any of its officers or other employees for anything which is in good faith done or intended to be done under this Act.

17. *Cognizance of offences.*—Notwithstanding anything contained in the Code of Criminal Procedure, 1898 (5 of 1898), no court shall take cognizance of any offence against this Act except on a complaint, in writing, made by the Central Government or any officer authorised in this behalf by that Government.

18. *Indemnity.*—Every officer of the Central Government and every officer or other employees of the Government company shall be indemnified by the Central Government or the Government company, as the case may be, against all losses and expenses incurred by him in, or in relation to, the discharge of his duties under this Act except such as have been caused by his own wilful act or default.

19. *Power to remove difficulties.*—If any difficulty arises in giving effect to the provisions of this Act, the Central Government may, by order, not inconsistent with the provisions of this Act, remove the difficulty:

Provided that no such order shall be made after the expiry of a period of two years from the appointed day.

20. *Power to make rules.*—(1) The Central Government may, by notification, make rules to carry out provisions of this Act.

(2) Every rule made by the Central Government under this Act shall be laid, as soon as may be after it is made, before each House of Parliament while it is in session for a total period of thirty days which may be comprised in one session or in two or more successive sessions, and if, before the expiry of the session immediately following the session or the successive sessions aforesaid, both Houses agree in making any modification in the rule or both Houses agree that the rule should not be made,

the rule shall thereafter have effect only in such modified form or be of no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.

## THE FIRST SCHEDULE

[See section 4(2)]

TRADE MARKS WHICH ESSO IS ENTITLED TO USE IN INDIA AND WHICH SHALL NOT VEST IN THE CENTRAL GOVERNMENT OR THE GOVERNMENT COMPANY

(a) The right of Esso to use in India the Trade Marks registered under the Trade and Merchandise Marks Act, 1958 (53 of 1958), by Exxon Corporation, a Corporation incorporated in the State of New Jersey, United States of America, and having its principal office in New York, United States of America.

(b) All Trade Marks registered in India by Esso under the Trade and Merchandise Marks Act, 1958 (53 of 1958).

## THE SECOND SCHEDULE

(See section 8)

1. The amount specified in section 8 shall be deemed to correspond to thirty lakhs, eighty-four thousand, six hundred and ninety dollars (hereafter in this Schedule referred to as the principal amount).

2. The amount referred to in the foregoing paragraph and the interest due thereon shall be remitted by the Central Government to Esso at its principal office at 2401 South Gessner, City of Houston, State of Texas, in the United States of America, on the dates and in instalments specified in the corresponding entries in the Table below, namely:—

### THE TABLE

<i>Date of payment</i>	<i>Instalments</i>
(i) First anniversary of the appointed day.	200,504.85 dollars toward interest on the principal amount.
(ii) Second anniversary of the appointed day.	(i) 2,691,660.00 dollars towards the principal amount, and (ii) 200,504.84 dollars towards interest.
(iii) Third anniversary of the appointed day.	(i) 393,030.00 dollars towards the principal amount, and (ii) 24,546.95 dollars towards interest.

*Explanation.*—In this Schedule, "dollar" means the units of currency in the United States of America.

Assented to on 23-3-1974

# THE PRESIDENTIAL AND VICE-PRESIDENTIAL ELECTIONS (AMENDMENT) ACT, 1975

(ACT NO. 5 OF 1974)

AN

## ACT

to amend the Presidential and Vice-Presidential Elections Act, 1952.

Be it enacted by Parliament in the Twenty-fifth Year of the Republic of India as follows:—

1. *Short title.*—This Act may be called the Presidential and Vice-Presidential Elections (Amendment) Act, 1974.

2. *Amendment of section 2.*—In section 2 of the Presidential and Vice-Presidential Elections Act, 1952 (31 of 1952), (hereinafter referred to as the principal Act),—

(a) in clause (d), for the words “a member of either House of Parliament”, the words and figures “a member of the electoral college referred to in article 66” shall be substituted;

(b) after clause (f), the following clause shall be inserted, namely:—

“(ff) ‘public holiday’ means any day which is a public holiday for the purposes of section 25 of the Negotiable Instruments Act, 1881 (26 of 1881);”;

(c) in clause (g), for the word “authorised”, the word “competent” shall be substituted.

3. *Amendment of section 4.*—In section 4 of the principal Act, for sub-section (1), the following sub-section shall be substituted, namely:—

“(1) The Election Commission shall, by notification in the Official Gazette, appoint for every election—

(a) the last date for making nominations, which shall be the fourteenth day after the date of publication of the notification under this sub-section, or, if that day is a public holiday, the next succeeding day which is not a public holiday;

(b) the date for the scrutiny of nominations, which shall be the day immediately following the last date for making nominations or, if that day is a public holiday, the next succeeding day which is not a public holiday;

(c) the last date for the withdrawal of candidatures, which shall be the second day after the date for the scrutiny of nominations or, if that day is a public holiday, the next succeeding day which is not a public holiday;

(d) the date on which a poll shall, if necessary, be taken, which shall be a date not earlier than the fifteenth day after the last date for the withdrawal of the candidatures.”.

4. *Substitution of new sections for section 5.*—For section 5 of the principal Act, the following sections shall be substituted, namely:—

“5. *Public notice of election.*—On the issue of notification under sub-section (1) of section 4, the returning officer for the election shall give public notice of the intended election in such form and in such manner as may be prescribed, inviting nominations of candidates for such election and specifying the place at which the nomination papers are to be delivered.

5A. *Nomination of candidates.*—Any person may be nominated as a candidate for election to the office of President or Vice-President if he is qualified to be elected to that office under the Constitution.

5B. *Presentation of nomination papers and requirements for a valid nomination.*—(1) On or before the date appointed under clause (a) of sub-section (1) of section 4, each candidate shall, either in person or by any of his proposers or seconders, between the hours of eleven o'clock in the forenoon and three o'clock in the afternoon, deliver to the returning officer at the place specified in this behalf in the public notice issued under section 5 a nomination paper completed in the prescribed form and subscribed by the candidate as assenting to the nomination, and

(a) in the case of Presidential election, also by at least ten electors as proposers and at least ten electors as seconders;

(b) in the case of Vice-presidential election, also by at least five electors as proposers and at least five electors as seconders;

Provided that no nomination paper shall be presented to the returning officer on a day which is a public holiday.

(2) Each nomination paper shall be accompanied by a certified copy of the entry relating to the candidate in the electoral roll for the parliamentary constituency in which the candidate is registered as an elector.

(3) The returning officer shall not accept any nomination paper which is presented on any day before eleven o'clock in the forenoon and after three o'clock in the afternoon.

(4) Any nomination paper, which is not received before three o'clock in the afternoon on the last date appointed under clause (4) of sub-section (1) of section 4 or to which the certified copy referred to in sub-section (2) of this section is not attached shall be rejected and a brief note relating to such rejection shall be recorded on the nomination paper itself.

(5) No elector shall subscribe, whether as proposer or as seconder, more than one nomination paper at the same election and, if he does, his signature shall be inoperative on any paper other than the one first delivered.

(6) Nothing in this section shall prevent any candidate from being nominated by more than one nomination paper for the same election:

Provided that not more than four nomination papers shall be presented by or on behalf of any candidate or accepted by the returning officer.

5C. *Deposit.*—(1) A candidate shall not be deemed to be duly nominated for election unless he deposits or causes to be deposited a sum of two thousand five hundred rupees:

Provided that where a candidate has been nominated by more than one nomination paper for the same election, not more than one deposit shall be required for him under this sub-section.

(2) The sum required to be deposited under sub-section (1) shall not be deemed to have been deposited under that sub-section unless at the time of presentation of the nomination paper under sub-section (1) of section 5B, the candidate has either deposited or caused to be deposited that sum with the returning officer in cash or enclosed with the nomination paper a receipt showing that the said sum has been deposited by him or on his behalf in the Reserve Bank of India or in a Government Treasury.

5D. *Notice of nominations and the time and place for their scrutiny.*—On the presentation of a nomination paper, the returning officer shall—

- (a) sign thereon a certificate stating the date and time of presentation of the nomination paper and enter thereon its serial number;
- (b) inform the person or persons presenting the nomination paper of the date, time and place fixed for the scrutiny of nominations; and
- (c) cause to be affixed in some conspicuous place in his office a copy of the nomination paper as certified and numbered under clause (a);

5E. *Scrutiny of nominations.*—(1) On the date fixed for the scrutiny of nominations under sub-section (1) of section 4, the candidates, one proposer or one seconder of each candidate and one other person duly authorised in writing by each candidate, but other person, shall be entitled to be present at the time of scrutiny of nominations and the returning officer shall give them all reasonable facilities for examining the nomination papers of all candidates which have not been rejected under sub-section (4) of section 5B.

(2) For the removal of doubt, it is hereby declared that it shall not be necessary to scrutinise on the date fixed for the scrutiny of nominations the nomination papers already rejected under sub-section (4) of section 5B.

(3) The returning officer shall then examine the nomination papers and shall decide all objections which may be made to any nomination paper and may, either on such objection or on his own motion, after such summary inquiry, if any, as he thinks necessary, reject any nomination on any of the following grounds:—

- (a) that, on the date fixed for the scrutiny of nominations, the candidate is not eligible for election as President or Vice-President, as the case may be, under the Constitution; or
- (b) that any of the proposers or seconders is not qualified to subscribe a nomination paper under sub-section (1) of section 5B; or
- (c) that the nomination paper is not subscribed by the required number of proposers or seconders; or
- (d) that the signature of the candidate or any of the proposers or seconders is not genuine or has been obtained by fraud; or
- (e) that there has been a failure to comply with any of the provisions of section 5B or section 5C.

(4) Nothing contained in clauses (b) to (e) of sub-section (3) shall be deemed to authorise the rejection of the nomination of any candidate on the ground of any irregularity in respect of a nomination paper, if the candidate has been duly nominated by means of another nomination paper in respect of which no irregularity has been committed.

(5) The returning officer shall not reject any nomination paper on the ground of any defect which is not of a substantial character.

(6) The returning officer shall hold the scrutiny on the date appointed in this behalf under clause (b) of sub-section (1) of section 4 and shall not allow any adjournment of the proceedings except when such proceedings are interrupted or obstructed by riot or open violence or by causes beyond his control:

Provided that in case an objection is raised by the returning officer or is made by any other person the candidate concerned may be allowed time to rebut it not later than the next day but one following the date fixed for scrutiny, and the returning Officer shall record his decision on the date to which the proceedings have been adjourned.

(7) The returning officer shall endorse on each nomination paper his decision accepting or rejecting the same and if the nomination paper is rejected, shall record in writing a brief statement of his reasons for such rejection.

(8) For the purposes of this section, a certified copy of an entry in the electoral roll for the time being in force shall be conclusive evidence of the fact that the person referred to in that entry is an elector for that constituency, unless it is proved that he is subject to any of the disqualifications mentioned in section 16 of the Representation of the People Act, 1950 (43 of 1950).

5. *Amendment of section 6.*—In section 6 of the principal Act,—

- (a) in sub-section (1), for the words “by his proposer or seconder”, the words “by any one of his proposers or seconders” shall be substituted;
- (b) for sub-section (3), the following sub-section shall be substituted, namely:—

“(3) The Returning Officers shall, on being satisfied as to the genuineness of a notice of withdrawal and the identity of the persons delivering it under sub-section (1), cause the notice to be affixed in some conspicuous place in his office.”

6. *Amendment of section 14.*—In section 14 of the principal Act, for sub-section (2), the following sub-section shall be substituted, namely:—

“(2) An election petition calling in question an election may be presented on one or more of the grounds specified in sub-section (1) of section 18 and section 19 to the Supreme Court by any candidate at such election, or—

- (i) in the case of Presidential election, by twenty or more electors joined together as petitioners;
- (ii) in the case of Vice-Presidential election, by ten or more electors joined together as petitioners.”

7. *Amendment of section 18.*—For sub-section (1) of section 18 of the principal Act, the following sub-section shall be substituted, namely:—

“(1) If the Supreme Court is of opinion,—

- (a) that the offence of bribery or undue influence at the election has been committed by the returned candidate or by any person with the consent of the returned candidate; or
- (b) that the result of the election has been materially affected—
- (i) by the improper reception or refusal of a vote, or

(ii) by any non-compliance with the provisions of the Constitution or of this Act or of any rules or orders made under this Act; or

(iii) by reason of the fact that the nomination of any candidate (other than the successful candidate), who has not withdrawn his candidature has been wrongly accepted; or

(c) that the nomination of any candidates has been wrongly rejected or the nomination of the successful candidates has been wrongly accepted;

the Supreme Court shall declare the election of the returned candidate to be void."

8. *Insertion of new section 20A.*—In Part IV of the principal Act, before the existing section 21, the following section shall be inserted, namely:—

"20A. *Return or forfeiture of candidate's deposit.*—

(1) The deposit made under section 5C shall either be returned to the person making it or his legal representative or be forfeited to the Central Government in accordance with the provisions of this section.

(2) Except in cases hereafter mentioned in this section, the deposit shall be returned as soon as practicable after the result of the election is declared.

(3) If the candidate is not shown in the list referred to in clause (b) of section 8, or if he dies before the commencement of the poll, the deposit shall be returned as soon as practicable after the publication of the list or after his death, as the case may be.

(4) Subject to the provisions of sub-section (3), the deposit shall be forfeited if at the election where the poll has been taken, the candidate is not elected, and the number of valid votes polled by such candidate does not exceed one-sixth of the number of votes necessary to secure the return of a candidate at such election."

9. *Amendment of section 21.*—In section 21 of the principal Act,—

(1) in sub-section (2),—

(a) in clause (b), for the words "members of both Houses of Parliament", the words and figures "members of the electoral college referred to in article 66" shall be substituted;

(b) after clause (c), the following clause shall be inserted, namely:—

"(cc) the form and manner in which public notice under section 5 shall be given by the returning officer;"

(c) for clause (g), the following clause shall be substituted, namely:—

"(g) the place and hours of polling, the manner in which votes are to be given both generally and in the case of illiterate voters or voters no conversant with the language in which ballot papers are printed or voters under physical or other disability and the procedure as to voting to be followed at election;"

(2) after sub-section (2), the following sub-section shall be inserted, namely:—

"(3) Every rule made under this Act shall be laid, as soon as may be after it is made, before each

House of Parliament, while it is in session, for a total period of thirty days which may be comprised in one session or in two or more successive sessions, and if, before the expiry of the session immediately following the session or the successive sessions aforesaid, both Houses agree in making any modification in the rule or both Houses agree that the rule should not be made, the rule shall the after have effect only in such modified form, or be of no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule."

The above Bill has been passed by the Houses of Parliament.

Dated the March, 1974. Chairman.

I assent to this Bill.

Dated the March, 1974. President.

Assented to on 23-3-1974  
ACT No. 6 OF 1974

## THE WATER (PREVENTION AND CONTROL OF POLLUTION) ACT, 1974

AN  
ACT

to provide for the prevention and control of water pollution and the maintaining or restoring of wholesomeness of water, for the establishment, with a view to carrying out the purposes aforesaid, of Boards for the prevention and control of water pollution, for conferring on and assigning to such Boards powers and functions relating thereto and for matters connected therewith.

WHEREAS it is expedient to provide for the prevention and control of water pollution and the maintaining or restoring of wholesomeness of water, for the establishment, with a view to carrying out the purposes aforesaid, of Boards for the prevention and control of water pollution and for conferring on and assigning to such Boards powers and functions relating thereto;

AND WHEREAS Parliament has no power to make laws for the States with respect to any of the matters aforesaid except as provided in articles 249 and 250 of the Constitution;

AND WHEREAS in pursuance of clause (1) of article 252 of the Constitution resolutions have been passed by all the Houses of the Legislatures of the States of Assam, Bihar, Gujarat, Haryana, Himachal Pradesh, Jammu and Kashmir, Karnataka, Kerala, Madhya Pradesh, Rajasthan, Tripura and West Bengal to the effect that the matters aforesaid should be regulated in those States by Parliament by law;

BE it enacted by Parliament in the Twenty-fifth Year of the Republic of India as follows:—

### CHAPTER I PRELIMINARY

1. *Short title, application and commencement.*—(1) This Act may be called the Water (Prevention and Control of Pollution) Act, 1974.



(2) It applies in the first instance to the whole of the States of Assam, Bihar, Gujarat, Haryana, Himachal Pradesh, Jammu and Kashmir, Karnataka, Kerala, Madhya Pradesh, Rajasthan, Tripura and West Bengal and the Union territories; and it shall apply to such other State which adopts this Act by resolution passed in that behalf under clause (1) of article 252 of the Constitution.

(3) It shall come into force, at once in the States of Assam, Bihar, Gujarat, Haryana, Himachal Pradesh, Jammu and Kashmir, Karnataka, Kerala, Madhya Pradesh, Rajasthan, Tripura and West Bengal and in the Union territories, and in any other State which adopts this Act under clause (1) of article 252 of the Constitution on the date of such adoption and any reference in this Act to the commencement of this Act shall, in relation to any State or Union territory, mean the date on which this Act comes into force in such State or Union territory.

2. *Definitions.*—In this Act, unless the context otherwise requires,—

- (a) "Board" means the Central Board or a State Board;
- (b) "Central Board" means the Central Board for the Prevention and Control of Water Pollution constituted under section 3;
- (c) "member" means a member of a Board and includes the chairman thereof;
- (d) "occupier" in relation to any factory or premises means the person who has control over the affairs of the factory or the premises and where the said affairs are entrusted to a managing agent, such agent shall be deemed to be the occupier of the factory for the premises;
- (e) "pollution" means such contamination of water or such alteration of the physical, chemical or biological properties of water or such discharge of any sewage or trade effluent or of any other liquid, gaseous or solid substance into water (whether directly or indirectly) as may, or is likely to, create a nuisance or render such water harmful or injurious to public health or safety, or to domestic, commercial, industrial, agricultural or other legitimate uses, or to the life and health of animals or plants or of aquatic organisms;
- (f) "prescribed" means prescribed by rules made under this Act by the Central Government or, as the case may be, the State Government;
- (g) "sewage effluent" means effluent from any sewage system or sewage disposal works and includes sullage from open drains;
- (h) "State Board" means a State Board for the Prevention and Control of Water Pollution constituted under section 4;
- (i) "State Government" in relation to a Union territory means the Administrator thereof appointed under Article 239 of the Constitution;
- (j) "stream" includes—
  - (i) river;
  - (ii) water course (whether flowing or for the time being dry);
  - (iii) inland water (whether natural or artificial);
  - (iv) sub-terranean waters;
  - (v) sea or tidal waters to such extent or, as the case may be, to such point as the State Government

ment may, by notification in the Official Gazette, specify in this behalf;

- (k) "trade effluent" includes any liquid, gaseous or solid substance which is discharged from any premises used for carrying on any trade or industry, other than domestic sewage.

## CHAPTER II

### THE CENTRAL AND STATE BOARDS FOR PREVENTION AND CONTROL OF WATER POLLUTION

3. *Constitution of Central Board.*—(1) The Central Government shall, with effect from such date (being a date not later than six months of the commencement of this Act in the States of Assam, Bihar, Gujarat, Haryana, Himachal Pradesh, Jammu and Kashmir, Karnataka, Kerala, Madhya Pradesh, Rajasthan, Tripura and West Bengal and in the Union territories) as it may, by notification in the Official Gazette, appoint, constitute a Central Board to be called the Central Board for the Prevention and Control of Water Pollution to exercise the powers conferred on and perform the functions assigned to that Board under this Act.

(2) The Central Board shall consist of the following members, namely:—

- (a) a full-time chairman, being a person having special knowledge or practical experience in respect of matters relating to the use and conservation of water resources or the prevention and control of water pollution or a person having knowledge and experience in administering institutions dealing with the matters aforesaid, to be nominated by the Central Government;
- (b) five officials to be nominated by the Central Government to represent that Government;
- (c) such number of persons, not exceeding five, to be nominated by the Central Government, from amongst the members of the State Boards, of whom not exceeding two shall be from those referred to in clause (c) of sub-section (2) of section 4;
- (d) three non-officials to be nominated by the Central Government, to represent the interests of agriculture, fishery or industry or trade or any other interest which, in the opinion of the Central Government, ought to be represented;
- (e) two persons to represent the companies or corporations owned, controlled or managed by the Central Government, to be nominated by that Government;
- (f) a full-time member-secretary qualified in public health engineering and having administrative experience, to be appointed by the Central Government.

(3) The Central Board shall be a body corporate with the name aforesaid having perpetual succession and a common seal with power, subject to the provisions of this Act, to acquire, hold and dispose of property, and to contract, and may, by the aforesaid name, sue or be sued.

4. *Constitution of State Boards.*—(1) The State Government shall, with effect from such date (being a date not later than six months of the commencement of this Act in the State) as it may, by notification in the Official Gazette, appoint, constitute a State Board, under such name as may be specified in the notification,



to exercise the powers conferred on and perform the functions assigned to that Board under this Act.

(2) A State Board shall consist of the following members, namely:—

- (a) a full-time chairman, being a person having special knowledge or practical experience in respect of matters relating to the use and conservation of water resources or the prevention and control of water pollution or a person having knowledge and experience in administering institutions dealing with the matters aforesaid, to be nominated by the State Government;
- (b) five officials to be nominated by the State Government to represent that Government;
- (c) five persons to be nominated by the State Government from amongst the members of the local authorities functioning within the State;
- (d) three non-officials to be nominated by the State Government to represent the interests of agriculture, fishery or industry or trade or any other interest which, in the opinion of the State Government, ought to be represented;
- (e) two persons to represent the companies or corporations owned, controlled or managed by the State Government, to be nominated by that Government;
- (f) a full-time member-secretary qualified in public health engineering and having administrative experience, to be appointed by the State Government.

(3) Every State Board shall be a body corporate with the name specified by the State Government in the notification under sub-section (1), having perpetual succession and a common seal with power, subject to the provisions of this Act, to acquire, hold and dispose of property and to contract, and may, by the said name, sue or be sued.

(4) Notwithstanding anything contained in this section, no State Board shall be constituted for a Union territory and in relation to a Union territory, the Central Board shall exercise the powers and perform the functions of a State Board for that Union territory:

Provided that in relation to any Union territory the Central Board may delegate all or any of its powers and functions under this sub-section to such person or body of persons as the Central Government may specify.

**5. Terms and conditions of service of members.**—(1) Save as otherwise provided by or under this Act, a member of a Board, other than a member-secretary, shall hold office for a term of three years from the date of his nomination:

Provided that a member shall, notwithstanding the expiration of his term, continue to hold office until his successor enters upon his office.

(2) The term of office of a member of a Board nominated under clause (b) of sub-section (2) of section 3 or clause (b) of sub-section (2) of section 4 shall come to an end as soon as he ceases to hold the office under the Central Government or, as the case may be, the State Government, by virtue of which he was nominated.

(3) The Central Government or, as the case may be, the State Government may, if it thinks fit, remove any

member of a Board before the expiry of his term of office, after giving him a reasonable opportunity of showing cause against the same.

(4) A member of a Board, other than the member-secretary, may at any time resign his office by writing under his hand addressed:—

- (a) in the case of the chairman, to the Central Government or, as the case may be, the State Government; and
- (b) in any other case, to the chairman of the Board;

and the seat of the chairman or such other member shall thereupon become vacant.

(5) A member of a Board, other than the member-secretary, shall be deemed to have vacated his seat if he is absent without reason, sufficient in the opinion of the Board, from three consecutive meetings of the Board, or where he is nominated under clause (c) of sub-section (2) of section 3 or under clause (c) of sub-section (2) of section 4, if he ceases to be a member of the State Board, or as the case may be, of the local authority.

(6) A casual vacancy in a Board shall be filled by a fresh nomination and the person nominated to fill the vacancy shall hold office only for the remainder of the term for which the member in whose place he was nominated.

(7) A member of a Board shall not be eligible for re-nomination for more than two terms.

(8) The other terms and conditions of service of a member of a Board, other than the chairman and member-secretary, shall be such as may be prescribed.

(9) The other terms and conditions of service of the chairman shall be such as may be prescribed.

**6. Disqualifications.**—(1) No person shall be a member of a Board, who—

- (a) is, or at any time has been adjudged insolvent or has suspended payment of his debts or has compounded with his creditors, or
- (b) is of unsound mind and stands so declared by a competent court, or
- (c) is, or has been convicted of an offence which, in the opinion of the Central Government or, as the case may be, of the State Government, involves moral turpitude, or
- (d) is, or at any time has been, convicted of an offence under this Act, or
- (e) has directly or indirectly by himself or by any partner, any share or interest in any firm or company carrying on the business of manufacture, sale or hire of machinery, plant, equipment, apparatus or fittings for the treatment of a sewage or trade effluents, or
- (f) is a director or a secretary, manager or other salaried officer or employee of any company or firm having any contract with the Board, or with the Government constituting the Board, or with a local authority in the State, or with a company or corporation owned, controlled or managed by the Government, for the carrying out of sewerage schemes or for the installation of plants for the treatment of sewage or trade effluents, or

(g) has also abused, in the opinion of the Central Government or, as the case may be, of the State Government, his position as a member, as to render his continuance on the Board detrimental to the interest of the general public.

(2) No order of removal shall be made by the Central Government or the State Government, as the case may be, under this section unless the member concerned has been given a reasonable opportunity of showing cause against the same.

(3) Notwithstanding anything contained in sub-sections (1) and (7) of section 5, a member who has been removed under this section shall not be eligible for renomination as a member.

7. *Vacation of seats by members.*—If a member of a Board becomes subject to any of the disqualifications specified in section 6, his seat shall become vacant.

8. *Meetings of Board.*—A Board shall meet at least once in every three months and shall observe such rules of procedure in regard to the transaction of business at its meetings as may be prescribed:

Provided that if, in the opinion of the chairman, any business of an urgent nature is to be transacted, he may convene a meeting of the Board at such time as he thinks fit for the aforesaid purpose.

9. *Constitution of committees.*—(1) A Board may constitute as many committees consisting wholly of members or wholly of other persons or partly of members and partly of other persons, and for such purpose or purposes as it may think fit.

(2) A committee constituted under this section shall meet at such time and at such place, and shall observe such rules of procedure in regard to the transaction of business at its meetings, as may be prescribed.

(3) The members of a Committee (other than the members of the Board) shall be paid such fees and allowances, for attending its meetings and for attending to any other work of the Board as may be prescribed.

10. *Temporary association of persons with Board for particular purposes.*—(1) A Board may associate with itself in such manner, and for such purposes, as may be prescribed any person whose assistance or advice it may desire to obtain in performing any of its functions under this Act.

(2) A person associated with the Board under sub-section (1) for any purpose shall have a right to take part in the discussions of the Board relevant to that purpose, but shall not have a right to vote at a meeting of the Board, and shall not be a member for any other purpose.

11. *Vacancy in Board not to invalidate acts or proceedings.*—No act or proceeding of a Board or any committee thereof shall be called in question on the ground merely of the existence of any vacancy in, or any defect in the constitution of, the Board or such committee, as the case may be.

12. *Member-secretary and officers and others employees of Board.*—(1) The terms and conditions of service of the member-secretary shall be such as may be prescribed.

(2) The member-secretary shall exercise such powers and perform such duties as may be prescribed or as may, from time to time, be delegated to him by the Board or its chairman.

(3) Subject to such rules as may be made by the Central Government or, as the case may be, the State Government in this behalf, a Board may appoint such officers

and employees as it considers necessary for the efficient performance of its functions and the rules so made may provide for the salaries and allowances and other terms and conditions of service of such officers and employees.

(4) Subject to such conditions as may be prescribed, a Board may from time to time appoint any qualified person to be a consulting engineer to the Board and pay him such salaries and allowances and subject him to such other terms and conditions of service as it thinks fit.

## CHAPTER III JOINT BOARDS

13. *Constitution of Joint Boards.*—(1) Notwithstanding anything contained in this Act, an agreement may be entered into—

(a) by two or more Governments of contiguous States, or

(b) by the Central Government (in respect of one or more Union territories) and one or more Governments of States contiguous to such Union territory or Union territories,

to be in force for such period and to be subject to renewal for such further period, if any, as may be specified in the agreement to provide for the constitution of a Joint Board,—

(i) in a case referred to in clause (a), for all the participating States, and

(ii) in a case referred to in clause (b), for the participating Union territory or Union territories and the State or States.

(2) An agreement under this section may—

(a) provide, in a case referred to in clause (a) of sub-section (1), for the apportionment between the participating States and in a case referred to in clause (b) of sub-section, for the apportionments between the Central Government and the participating State Government or State Governments, of the expenditure in connection with the Joint Board;

(b) determine, in a case referred to in clause (a) of sub-section (1), which of the participating State Governments and in a case referred to in clause (b) of that sub-section, whether the Central Government or the participating State Government (if there are more than one participating State, also which of the participating State Governments) shall exercise and perform the several powers and functions of the State Government under this Act and the references in this Act to the State Government shall be construed accordingly;

(c) provide for consultation, in a case referred to in clause (a) of sub-section (1), between the participating State Governments and in a case referred to in clause (b) of that sub-section, between the Central Government and the participating State Government or State Governments either generally or with reference to particular matters arising under this Act;

(d) make such incidental and ancillary provisions, not inconsistent with this Act, as may be deemed necessary or expedient for giving effect to the agreement.

(3) An agreement under this section shall be published, in a case referred to in clause (a) of sub-section (1), in the Official Gazette of the participating States and in a case referred to in clause (b) of that sub-section, in the Official Gazette of the participating Union territory or Union territories and the participating State or States.

**14. Composition of Joint Boards.**—(1) A Joint Board constituted in pursuance of an agreement entered into under clause (a) of sub-section (1) of section 13 shall consist of the following members, namely:—

- (a) a full-time chairman, being a person having special knowledge or practical experience in respect of matters relating to the use and conservation of water resources or the prevention and control of water pollution or a person having knowledge and experience in administering institutions dealing with the matters aforesaid, to be nominated by the Central Government;
- (b) two officials from each of the participating States to be nominated by the concerned participating State Government to represent that Government;
- (c) one person to be nominated by each of the participating State Governments from amongst the members of the local authorities functioning within the State concerned;
- (d) one non-official to be nominated by each of the participating State Governments to represent the interests of agriculture, fishery or industry or trade in the State concerned or any other interest which in the opinion of the participating State Government, is to be represented;
- (e) two persons to be nominated by the Central Government to represent the companies or corporations owned, controlled or managed by the participating State Governments;
- (f) a full-time member-secretary qualified in public health engineering and having administrative experience, to be appointed by the Central Government.

(2) A Joint Board constituted in pursuance of an agreement entered into under clause (b) of sub-section (1) of section 13 shall consist of the following members, namely:—

- (a) a full-time chairman, being a person having special knowledge or practical experience in respect of matters relating to the use and conservation of water resources or the prevention and control of water pollution or a person having knowledge and experience in administering institutions dealing with the matters aforesaid, to be nominated by the Central Government;
- (b) two officials to be nominated by the Central Government from the participating Union territory or each of the participating Union territories, as the case may be, and two officials to be nominated, from the participating State or each of the participating States, as the case may be, by the concerned participating State Government;
- (c) one person to be nominated by the Central Government from amongst the members of the local authorities functioning within the participating Union territory or each of the participating Union territories, as the case may be, and one person to be nominated, from amongst the members of the local authorities functioning within the participating State or each of the participating States, as the case may be, by the concerned participating State Government;

(d) one non-official to be nominated by the Central Government and one person to be nominated by the participating State Government or State Governments to represent the interests of agriculture, fishery or industry or trade in the Union territory or in each of the Union territories or the State or in each of the States, as the case may be, or any other interest which in the opinion of the Central Government or, as the case may be, of the State Government is to be represented;

(e) two persons to be nominated by the Central Government to represent the companies or corporations owned, controlled or managed by the Central Government and situate in the participating Union territory or territories and two persons to be nominated by the Central Government to represent the companies or corporations owned, controlled or managed by the participating State Governments;

(f) a full-time member-secretary qualified in public health engineering and having administrative experience to be appointed by the Central Government.

(3) When a Joint Board is constituted in pursuance of an agreement under clause (b) of sub-section (1) of section 13, the provisions of sub-section (4) of section 4 shall cease to apply in relation to the Union territory for which the Joint Board is constituted.

(4) Subject to the provisions of sub-section (3), the provisions of sub-section (3) of section 4 and sections 5 to 12 (inclusive) shall apply in relation to the Joint Board and its member-secretary as they apply in relation to a State Board and its member-secretary.

(5) Any reference in this Act to the State Board shall, unless the context otherwise requires, be construed as including a Joint Board.

**15. Special provisions relating to giving of directions.**—Notwithstanding anything contained in this Act where any Joint Board is constituted under section 13,—

- (a) the Government of the State for which the Joint Board is constituted shall be competent to give any direction under this Act only in cases where such direction relates to a matter within the exclusive territorial jurisdiction of the State;
- (b) the Central Government alone shall be competent to give any direction under this Act where such direction relates to a matter within the territorial jurisdiction of two or more States or pertaining to a Union territory.

## CHAPTER IV

### POWERS AND FUNCTIONS OF BOARDS

**16. Functions of Central Board.**—(1) Subject to the provisions of this Act, the main function of the Central Board shall be to promote cleanliness of streams and wells in different areas of the States.

(2) In particular and without prejudice to the generality of the foregoing function, the Central Board may perform all or any of the following functions, namely:—

- (a) advise the Central Government on any matter concerning the prevention and control of water pollution;

- (b) co-ordinate the activities of the State Boards and resolve disputes among them;
- (c) provide technical assistance and guidance to the State Boards, carry out and sponsor investigations and research relating to problems of water pollution and prevention, control or abatement of water pollution;
- (d) plan and organise the training of persons engaged or to be engaged in programmes for the prevention, control or abatement of water pollution on such terms and conditions as the Central Board may specify;
- (e) organise through mass media a comprehensive programme regarding the prevention and control of water pollution;
- (f) collect, compile and publish technical and statistical data relating to water pollution and the measures devised for its effective prevention and control and prepare manuals, codes or guides relating to treatment and disposal of sewage and trade effluents and disseminate information connected therewith;
- (g) lay down, modify or annul, in consultation with the State Government concerned, the standards for a stream or well:

Provided that different standards may be laid down for the same stream or well or for different streams or wells, having regard to the quality of water, flow characteristics of the stream or well and the nature of the use of the water in such stream or well or streams or wells;

- (h) plan and cause to be executed a nation-wide programme for the prevention, control or abatement of water pollution;
- (i) perform such other functions as may be prescribed.

(3) The Board may establish or recognise a laboratory or laboratories to enable the Board to perform its functions under this section efficiently, including the analysis of samples of water from any stream or well or of samples of any sewage or trade effluents.

**17. Functions of State Board.**—(1) Subject to the provisions of this Act, the functions of a State Board shall be

- (a) to plan a comprehensive programme for the prevention, control or abatement of pollution of streams and wells in the State and to secure the execution thereof;
- (b) to advise the State Government on any matter concerning the prevention, control or abatement of water pollution;
- (c) to collect and disseminate information relating to water pollution and the prevention, control or abatement thereof;
- (d) to encourage, conduct and participate in investigations and research relating to problems of water pollution and prevention, control or abatement of water pollution;
- (e) to collaborate with the Central Board in organising the training of persons engaged or to be engaged in programmes relating to prevention, control or abatement of water pollution and to organise mass education programmes relating thereto;

- (f) to inspect sewage or trade effluents, works and plants for the treatment of sewage and trade effluents and to review plans, specifications or other data relating to plants set up for the treatment of water, works for the purification thereof and the system for the disposal of sewage or trade effluents or in connection with the grant of any consent as required by this Act;
- (g) to lay down, modify or annul effluent standards for the sewage and trade effluents and for the quality of receiving waters (not being water in an inter-State stream) resulting from the discharge of effluents and to classify waters of the State;
- (h) to evolve economical and reliable methods of treatment of sewage and trade effluents, having regard to the peculiar conditions of soils, climate and water resources of different regions and more especially the prevailing flow characteristics of water in streams and wells which render it impossible to attain even the minimum degree of dilution;
- (i) to evolve methods of utilisation of sewage and suitable trade effluents in agriculture;
- (j) to evolve efficient methods of disposal of sewage and trade effluents on land, as are necessary on account of the predominant conditions of scant stream flows that do not provide for major part of the year the minimum degree of dilution;
- (k) to lay down standards of treatment of sewage and trade effluents to be discharged into any particular stream taking into account the minimum fair weather dilution available in that stream and the tolerance limits of pollution in the water of the stream, after the discharge of such effluents;
- (l) to make, vary or revoke any order—
  - (i) for the prevention, control or abatement of discharges of waste into streams or wells;
  - (ii) requiring any person concerned to construct new systems for the disposal of sewage and trade effluents or to modify, alter or extend any such existing system or to adopt such remedial measures as are necessary to prevent, control or abate water pollution;
- (m) to lay down effluent standards to be complied with by persons while causing discharge of sewage or sullage or both and to lay down, modify or annul effluent standards for the sewage and trade effluents;
- (n) to advise the State Government with respect to the location of any industry the carrying on of which is likely to pollute a stream or well;
- (o) to perform such other functions as may be prescribed or as may, from time to time, be entrusted to it by the Central Board or the State Government.

(2) The Board may establish or recognise a laboratory or laboratories to enable the Board to perform its functions under this section efficiently, including the analysis of samples of water from any stream or well or of samples of any sewage or trade effluents.

18. *Powers to give directions.*—In the performance of its functions under this Act—

- (a) the Central Board shall be bound by such directions in writing as the Central Government may give to it; and
- (b) every State Board shall be bound by such directions in writing as the Central Board or the State Government may give to it;

Provided that where a direction given by the State Government is inconsistent with the direction given by the Central Board, the matter shall be referred to the Central Government for its decision.

## CHAPTER V

### PREVENTION AND CONTROL OF WATER POLLUTION

19. *Power of State Government to restrict the application of the Act to certain areas.*—(1) Notwithstanding anything contained in this Act, if the State Government after consultation with, or on the recommendation, of the State Board, is of opinion that the provisions of this Act need not apply to the entire State, it may, by notification in the Official Gazette, restrict the application of this Act to such area or areas as may be declared therein as water pollution, prevention and control area or areas and thereupon the provisions of this Act shall apply only to such area or areas.

(2) Each water pollution, prevention and control area may be declared either by reference to a map or by reference to the line of any water-shed or the boundary of any district or partly by one method and partly by another.

(3) The State Government may, by notification in the Official Gazette,—

- (a) alter any water pollution, prevention and control area whether by way of extension or reduction; or
- (b) define a new water pollution, prevention and control area in which may be merged one or more water pollution, prevention and control areas, or any part or parts thereof.

20. *Power to obtain information.*—(1) For the purpose of enabling a State Board to perform the functions conferred on it by or under this Act, the State Board or any officer empowered by it in that behalf, may make surveys of any area and gauge and keep records of the flow or volume and other characteristics of any stream or well in such area, and may take steps for the measurement and recording of the rainfall in such area or any part thereof and for the installation and maintenance for those purposes of gauges or other apparatus and works connected therewith, and carry out stream surveys and may take such other steps as may be necessary, in order to obtain any information required for the purposes aforesaid.

(2) A State Board may give directions requiring any person who in its opinion is abstracting water from any such stream or well in the area in quantities which are substantial in relation to the flow or volume of that stream or well or is discharging sewage or trade effluent into any such stream or well, to give such information as to the abstraction or the discharge at such times and in such form as may be specified in the directions.

(3) Without prejudice to the provisions of sub-section (2), a State Board may, with a view to preventing or controlling pollution of water, give directions requiring any person in charge of any establishment where any industry or trade is carried on, to furnish to it information regarding the construction, installation or operation of such establishment or of any disposal system or of any extension or addition thereto in such establishment and such other particulars as may be prescribed.

21. *Power to take samples of effluents and procedure to be followed in connection therewith.*—(1) A State Board or any officer empowered by it in this behalf shall have power to take for the purpose of analysis samples of water from any stream or well or samples of any sewage or trade effluent which is passing from any plant or vessel or from or over any place into any such stream or well.

(2) The result of any analysis of a sample of any sewage or trade effluent taken under sub-section (1) shall not be admissible in evidence in any legal proceeding unless the provisions of sub-sections (3), (4) and (5) are complied with.

(3) Subject to the provisions of sub-sections (4) and (5), when a sample (composite or otherwise as may be warranted by the process used) of any sewage or trade effluent is taken for analysis under sub-section (1), the person taking the sample shall—

(a) serve on the person in charge of, or having control over, the plant or vessel or in occupation of the place (which person is hereinafter referred to as the occupier) or any agent of such occupier, a notice, then and there in such form as may be prescribed of his intention to have it so analysed;

(b) in the presence of the occupier or his agent, divide the sample into two parts;

(c) cause each part to be placed in a container which shall be marked and sealed and shall also be signed both by the person taking the sample and the occupier or his agent;

(d) send one container forthwith,—

(i) in a case where such sample is taken from any area situated in a Union territory, to the laboratory established or recognised by the Central Board under section 16; and

(ii) in any other case, to the laboratory established or recognised by the State Board under section 17;

(e) on the request of the occupier or his agent, send the second container,—

(i) in a case where such sample is taken from any area situated in a Union territory, to the laboratory established or specified under sub-section (1) of section 51; and

(ii) in any other case, to the laboratory established or specified under sub-section (1) of section 52.

(4) When a sample of any sewage or trade effluent is taken for analysis under sub-section (1) and the person taking the sample serves on the occupier or his agent, a notice under clause (a) of sub-section (3) and the occupier or his agent wilfully absent himself, then, the sample so taken shall be placed in a container which shall



be marked and sealed and shall also be signed by the person taking the sample and the same shall be sent forthwith by such person for analysis to the laboratory referred to in sub-clause (i) or sub-clause (ii), as the case may be, of clause (e) of sub-section (3) and such person shall inform the Government analyst appointed under sub-section (1) or sub-section (2), as the case may be, of section 53, in writing about the wilful absence of the occupier or his agent.

(5) When a sample of any sewage or trade effluent is taken for analysis under sub-section (1) and the person taking the sample serves on the occupier or his agent a notice under clause (a) of sub-section (3), and the occupier or his agent who is present at the time of taking the sample does not make a request for dividing the sample into two parts as provided in clause (b) of sub-section (3), then, the sample so taken shall be placed in a container which shall be marked and sealed and shall also be signed by the person taking the sample and the same shall be sent forthwith by such person for analysis to the laboratory referred to in sub-clause (i) or (ii), as the case may be, of clause (d) of sub-section (3).

**22. Reports of the result of analysis on samples taken under section 21.**—(1) Where a sample of any sewage or trade effluent has been sent for analysis to the laboratory established or recognised by the Central Board or, as the case may be, the State Board, the concerned Board analyst appointed under sub-section (3) of section 53 shall analyse the sample and submit a report in the prescribed form of the result of such analysis in triplicate to the Central Board or the State Board, as the case may be.

(2) On receipt of the report under sub-section (1), one copy of the report shall be sent by the Central Board or the State Board, as the case may be, to the occupier or his agent referred to in section 21, another copy shall be preserved for production before the court in case any legal proceedings are taken against him and the other copy shall be kept by the concerned Board.

(3) Where a sample has been sent for analysis under clause (e) of sub-section (3) or sub-section (4) of section 21 to any laboratory mentioned therein, the Government analyst referred to in that sub-section shall analyse the sample and submit a report in the prescribed form of the result of the analysis in triplicate to the Central Board or, as the case may be, the State Board which shall comply with the provisions of sub-section (2).

(4) If there is any inconsistency or discrepancy between, or variation in the results of, the analysis carried out by the laboratory established or recognised by the Central Board or the State Board, as the case may be, and that of the laboratory established or specified under section 51 or section 52, as the case may be, the report of the latter shall prevail.

(5) Any cost incurred in getting any sample analysed at the request of the occupier or his agent shall be payable by such occupier or his agent and in case of default the same shall be recoverable from him as arrears of land revenue or of public demand.

**23. Power of entry and inspection.**—(1) Subject to the provisions of this section, any person empowered by a State Board in this behalf shall have a right at any time to enter, with such assistance as he considers necessary

any place—

- (a) for the purpose of performing any of the functions of the Board entrusted to him;
- (b) for the purpose of determining whether and if so in what manner, any such functions are to be performed or whether any provisions of this Act or the rules made thereunder of any notice, order, direction or authorisation served, made, given, or granted under this Act is being or has been complied with;
- (c) for the purpose of examining any plant, record, register, document or any other material object or for conducting a search of any place in which he has reason to believe that an offence under this Act or the rules made thereunder has been or is being or is about to be committed and for seizing any such plant, record, register, document or other material object, if he has reason to believe that it may furnish evidence of the commission of an offence punishable under this Act or the rules made thereunder;

Provided that the right to enter under this sub-section for the inspection of a well shall be exercised only at reasonable hours in a case where such well is situated in any premises used for residential purposes and the water thereof is used exclusively for domestic purposes.

(2) The provisions of the Code of Criminal Procedure, 1898 (5 of 1898), or, in relation to the State of Jammu and Kashmir, the provisions of any corresponding law in force in that State, shall, so far as may be, apply to any search or seizure under this section as they apply to any search or seizure made under the authority of a warrant issued under section 98 of the said Code, or, as the case may be, under the corresponding provisions of the said law.

**Explanation.**—For the purposes of this section, "place" includes vessel.

**24. Prohibition on use of stream or well for disposal of polluting matter, etc.**—(1) Subject to the provisions of this section,—

- (a) no person shall knowingly cause or permit any poisonous, noxious or polluting matter determined in accordance with such standards as may be laid down by the State Board to enter (whether directly or indirectly) into any stream or well; or
- (b) no person shall knowingly cause or permit to enter into any stream any other matter which may tend, either directly or in combination with similar matters, to impede the proper flow of the water of the stream in a leading or likely to lead to a substantial aggravation of pollution due to other causes or of its consequences.

(2) A person shall not be guilty of an offence under sub-section (1), by reason only of having done or caused to be done any of the following acts, namely:—

- (a) constructing, improving or maintaining in or across or on the bank or bed of any stream any, stream, any building, bridge, weir, dam, sluice, dock, pier, drain or sewer other permanent works which he has a right to construct, improve or maintain;



- (b) depositing any materials on the bank or in the bed of any stream for the purpose of reclaiming land or for supporting, repairing or protecting the bank or bed of such stream provided such materials are not capable of polluting such stream;
- (c) putting into any stream any sand or gravel or other natural deposit which has flowed from or been deposited by the current of such stream;
- (d) causing or permitting, with the consent of the State Board, the deposit accumulated in a well, pond or reservoir to enter into any stream.

(3) The State Government may, after consultation with, or on the recommendation of, the State Board, exempt, by notification in the Official Gazette, any person from the operation of sub-section (1) subject to such conditions if any, as may be specified in the notification and any condition so specified may by a like notification be altered, varied or amended.

**25. Restrictions on new outlets and new discharges.**—(1) Subject to the provisions of this section no person shall, without the previous consent of the State Board, bring into use any new or altered outlet for the discharge of sewage or trade effluent into a stream or well or begin to make any new discharge of sewage or trade effluent into a stream or well.

(2) An application for consent of the State Board under sub-section (1) shall be made in the prescribed form and shall contain particulars regarding the proposed construction, installation or operation of the industrial or commercial establishment or of any treatment and disposal system or of any extension or addition thereto and such other particulars as may be prescribed.

(3) The State Board may make such inquiry as it may deem fit in respect of the application for consent referred to in sub-section (1) and in making any such inquiry shall follow such procedure as may be prescribed.

(4) The State Board may grant its consent referred to in sub-section (1), subject to such conditions as it may impose, being—

- (a) in the case of a new or altered outlet, conditions as to the point of discharge into the stream or well or the construction of the outlet, or as to the use of that outlet or any other outlet for sewage or trade effluent from the same land or premises; and
- (b) in the case of a new discharge, conditions as to the nature and composition, temperature, volume or rate of discharge of the effluent from the land or premises from which the new discharge is to be made,

and any such conditions imposed shall be binding on any person using the outlet, or discharging the effluent from the land or premises aforesaid.

(5) Where, without the consent of the State Board, a new or altered outlet is brought into use for the discharge of sewage or trade effluent into a stream or well or a new discharge of sewage or trade effluent is made, the State Board may serve on the person using the outlet or making the discharge, as the case may be, a notice,

imposing any such conditions as it might have imposed on an application for its consent in respect to such outlet or discharge.

(6) Every State Board shall maintain register containing such particulars of the conditions imposed under this section in relation to outlets or in relation to effluent from land or premises in its jurisdiction and as are for the time being in force (other than the conditions to be satisfied before an outlet is brought into use or a new discharge is made) and so much of the register as relates to any outlet, or to any effluent from such land or premises shall be open to inspection at all reasonable hours by any person interested in, or affected by, the outlet, or in the land or premises, as the case may be, or by any person authorised by him in this behalf and the conditions so contained in such register shall be conclusive proof that the consent was granted subject to such conditions.

(7) The consent referred to in sub-section (1) shall, unless given or refused earlier, be deemed to have been given unconditionally on the expiry of a period of four months of the making of an application on this behalf complete in all respects to the State Board.

(8) For the purposes of this section and sections 27 and 30,—

(a) the expression "new or altered outlet" means any outlet which is wholly or partly constructed on or after the commencement of this Act or which (whether so constructed or not) is substantially altered after such commencement;

(b) the expression "new discharge" means a discharge which is not, as respects the nature and composition, temperature, volume, and rate of discharge of the effluent substantially a continuation of a discharge made within the preceding twelve months (whether by the same or a different outlet), so however that a discharge which is in other respects a continuation of previous discharge made as aforesaid shall not be deemed to be a new discharge by reason of any reduction of the temperature or volume or rate of discharge of the effluent as compared with the previous discharge.

**26. Provision regarding existing discharge of sewage or trade effluent.**—Where immediately before the commencement of this Act any person was discharging any sewage or trade effluent into a stream or well, the provisions of section 25 shall, so far as may be, apply in relation to such person as they apply in relation to the person referred to in that section subject to the modification that the application for consent to be made under sub-section (2) of that section shall be made within a period of three months of the constitution of the State Board.

**27. Refusal or withdrawal of consent by State Board.**—

(1) A State Board shall not grant its consent to the bringing into use of a new or altered outlet unless the outlet is so constructed as to comply with any conditions imposed by the Board to enable it to exercise its right to take samples of the effluent.

(2) A State Board may from time to time review any condition imposed under section 25 (other than a condition to be satisfied before an outlet is brought into

use or a new discharge is made), or under section 26 and may serve on the person using the outlet or making the discharge as the case may be, a notice, making any reasonable variation of or revoking any such condition.

(3) Any condition imposed under section 25 or section 26 shall be subject to any variation made under sub-section (2) and shall continue in force until revoked under that sub-section.

28. *Appeals.* (1) Any person aggrieved by an order made by the State Board under section 25, section 26 or 27 may, within thirty days from the date on which the order is communicated to him, prefer an appeal to such authority (hereinafter referred to as the appellate authority) as the State Government may think fit to constitute:

Provided that the appellate authority may entertain the appeal after the expiry of the said period of thirty days if such authority is satisfied that the appellant was prevented by sufficient cause from filing the appeal in time.

(2) An appellate authority shall consist of three persons.

(3) The form and manner in which an appeal may be preferred under sub-section (1), the fees payable for such appeal and the procedure to be followed by the appellate authority shall be such as may be prescribed.

(4) On receipt of an appeal preferred under sub-section (1), the appellate authority shall, after giving the appellant and the State Board an opportunity of being heard, dispose of the appeal as expeditiously as possible.

(5) If the appellate authority determines that any condition imposed, or the variation of any condition, as the case may be, was un-reasonable, then, —

(a) where the appeal is in respect of the unreasonableness of any condition imposed, such authority may direct either that the condition shall be treated as annulled or that there shall be substituted for it such condition as appears to it to be reasonable;

(b) where the appeal is in respect of the unreasonableness of any variation of a condition, such authority may direct either that the condition shall be treated as continuing in force unvaried or that it shall be varied in such manner as appears to it to be reasonable.

29. *Revision.* (1) The State Government may at any time either of its own motion or on an application made to it in this behalf, call for the records of any case where an order has been made by the State Board under section 25, section 26 or section 27 for the purpose of satisfying itself as to the legality or propriety of any such order and may pass such order in relation thereto as it may think fit:

Provided that the State Government shall not pass any order under this sub-section without affording the State Board and the person who may be affected by such order a reasonable opportunity of being heard in the matter.

(2) The State Government shall not revise any order made under section 25, section 26, or section 27 where an appeal against that order lies to the appellate authority, but has not been preferred or where an appeal has been preferred such appeal is pending before the appellate authority.

30. *Power of State Board to carry out certain works.* —

(1) Where under this Act any condition have been imposed on any person for bringing into use any new or altered outlet for the discharge of sewage or trade effluent into a stream or well or for making any new discharge of sewage or trade effluent into a stream or well or on any person who, immediately before the commencement of this Act, was discharging any sewage or trade effluent in a stream or well and such conditions require such person to execute any work in connection therewith and such work has not been executed within such time as may be specified in this behalf, the State Board may serve on the person concerned a notice requiring him within such time (not being less than thirty days) as may be specified in the notice to execute the work specified therein.

(2) If the person concerned fails to execute the work as required in the notice referred to in sub-section (1), then, after the expiration of the time specified in the said notice, the State Board may itself execute or cause to be executed such work.

(3) All expenses incurred by the State Board for the execution of the aforesaid work, together with interest, at such rate as the State Government may, by order, fix, from the date when a demand for the expenses is made until it is paid, may be recovered by that Board from the person concerned, as arrears of land revenue, or of public demand.

31. *Furnishing of information to State Board and other agencies in certain cases.* — (1) If at any place where any industry or trade is being carried on, due to accident or other unforeseen act or event, any poisonous, noxious or polluting matter is being discharged, or is likely to be discharged into a stream or well and, as a result of such discharge, the water in such stream or well is being polluted, or is likely to be polluted, then, the person in charge of such place shall forthwith intimate the occurrence of such accident act or event to the State Board and to such other authorities or agencies as may be prescribed.

(2) Where any local authority operates any sewerage system or sewage works, the provisions of sub-section (1) shall apply to such local authority as they apply in relation to the person in charge of the place where any industry or trade is being carried on.

32. *Emergency measures in case of pollution of stream or Well.* — (1) Where it appears to the State Board that any poisonous, noxious or polluting matter is present in any stream or well or has entered into that stream or well due to any accident or other unforeseen act or event, and if the Board is of opinion that it is necessary or expedient to take immediate action, it may for reasons to be recorded in writing, carry out such operations as it may consider necessary for all or any of the following purposes that is to say, —

(a) removing that matter from the stream or well and disposing of it in such manner as the Board considers appropriate;

(b) remedying or mitigating any pollution caused by its presence in the stream or well;

(c) issuing orders immediately restraining or prohibiting the person concerned from discharging any poisonous, noxious or polluting matter into the stream or well, or from making insanitary use of the stream or well.

(2) The power conferred by sub-section (1) does not include the power to construct any works other than

works of a temporary character which are removed on or before the completion of the operations.

**33. Power of Board to make application to courts for restraining apprehended pollution of water in streams or wells.**—(1) Where it is apprehended by a Board that the water in any stream or well is likely to be polluted by reason of the disposal of any matter therein or of any likely disposal of any matter therein, or otherwise, the board may make an application to a court, not inferior to that of a Presidency Magistrate or a Magistrate of the first class, for restraining the person who is likely to cause such pollution from so causing.

(2) On receipt of an application under sub-section (1) the court may make such order as it deems fit.

(3) Where under sub-section (2) the court makes an order restraining any person from polluting the water in any stream or well, it may in that order—

(i) direct the person who is likely to cause or has caused the pollution of the water in the stream or well, to desist from taking such action as is likely to cause pollution or, as the case may be, to remove from such stream or well, such matter, and

(ii) authorise the Board, if the direction under clause (i) (being a direction for the removal of any matter from such stream or well) is not complied with by the person to whom such direction is issued, to undertake the removal and disposal of the matter in such manner as may be specified by the Court.

(4) All expenses incurred by the Board in removing any matter in pursuance of the authorisation under clause (ii) of sub-section (3) or in the disposal of any such matter may be defrayed out of any money obtained by the Board from such disposal and any balance outstanding shall be recoverable from the person concerned as arrears of land revenue or of public demand.

## CHAPTER VI

### FUNDS, ACCOUNTS AND AUDIT

**34. Contributions by Central Government.**—The Central Government may, after due appropriation made by Parliament by law in this behalf, make in each financial year such contributions to the Central Board as it may think necessary to enable the Board to perform its functions under this Act.

**35. Contributions by State Government.**—The State Government may, after due appropriation made by the Legislature of the State by law in this behalf, make in each financial year such contributions to the State Board as it may think necessary to enable that Board to perform its functions under this Act.

**36. Fund of Central Board.**—(1) The Central Board shall have its own fund, and all sums which may, from time to time, be paid to it by the Central Government and all other receipts (by way of gifts, grants, donations, benefactions or otherwise) of that Board shall be carried to the fund of the Board and all payments by the Board shall be made therefrom.

(2) The Central Board may expend such sums as it thinks fit for performing its functions under this Act, and such sums shall be treated as expenditure payable out of the fund of that Board.

**37. Fund of State Board.**—(1) The State Board shall have its own fund, and the sums which may, from time to time, be paid to it by the State Government and all other receipts (by way of gifts, grants, donations, benefactions or otherwise) of that Board shall be carried to the fund of the Board and all payments by the Board shall be made therefrom.

(2) The State Board may expend such sums as it thinks fit for performing its functions under this Act, and such sums shall be treated as expenditure payable out of the fund of that Board.

**38. Budget.**—The Central Board or, as the case may be, the State Board shall, during each financial year, prepare, in such form and at such time as may be prescribed a budget in respect of the financial year next ensuing showing the estimated receipt and expenditure, and copies thereof shall be forwarded to the Central Government or, as the case may be, the State Government.

**39. Annual report.**—(1) The Central Board shall during each financial year, prepare, in such form and at such time as may be prescribed, an annual report giving a true and full account of its activities during the previous financial year and copies thereof shall be forwarded to the Central Government and that Government shall cause every such report to be laid before both Houses of Parliament within six months of the date on which it is received by that Government.

(2) The State Board shall, during each financial year, prepare, in such form and at such time as may be prescribed an annual report giving a true and full account of its activities during the previous financial year and copies thereof shall be forwarded to the State Government and that Government shall cause every such report to be laid before the State Legislature within a period of six months of the date on which it is received by that Government.

**40. Accounts and audit.**—(1) Every Board shall maintain proper accounts and other relevant records and prepare an annual statement of accounts in such form as may be prescribed by the Central Government or, as the case may be, the State Government.

(2) The accounts of the Board shall be audited by an auditor duly qualified to act as an auditor of companies under section 226 of the Companies Act, 1956 (1 of 1956).

(3) The said auditor shall be appointed by the Central Government or, as the case may be, the State Government on the advice of the Comptroller and Auditor General of India.

(4) Every auditor appointed to audit the accounts of the Board under this Act shall have the right to demand the production of books, accounts, connected vouchers and other documents and papers and to inspect any of the offices of the Board.

(5) Every such auditor shall send a copy of his report together with an audited copy of the accounts to the Central Government or, as the case may be, the State Government.

(6) The Central Government shall, as soon as may be after the receipt of the audit report under sub-section (5), cause the same to be laid before both Houses of Parliament.

(7) The State Government shall, as soon as may be after the receipt of the audit report under sub-section (5), cause the same to be laid before the State Legislature.

## CHAPTER VII

## PENALTIES AND PROCEDURE

41. *Failure to comply with directions under sub-section (2) or sub-section (3) of section 20 or orders issued under clause (c) of sub-section (1) of section 32.*—(1) Whoever fails to comply with any direction given under sub-section (2) or sub-section (3) of section 20 within such time as may be specified in the direction or fails to comply with any orders issued under clause (c) of sub-section (1) of section 32 shall, on conviction, be punishable with imprisonment for a term which may extend to three months or with fine which may extend to five thousand rupees or with both and in case the failure continues, with an additional fine which may extend to one thousand rupees for every day during which such failure continues after the conviction for the first such failure.

(2) Whoever fails to comply with any direction issued by a court under sub-section (2) of section 33 shall, on conviction, be punishable with imprisonment for a term which may extend to three months or with fine which may extend to five thousand rupees or with both and in case the failure continues, with an additional fine which may extend to one thousand rupees for every day during which such failure continues after the conviction for the first such failure.

42. *Penalty for certain acts.*—(1) Whoever—

(a) destroys, pulls down, removes, injures or defaces any pillar, post or stake fixed in the ground or any notice or other matter put up, inscribed or placed, by or under the authority of the Board, or

(b) obstructs any person acting under the orders or directions of the Board from exercising his powers and performing his functions under this Act, or

(c) damages any works or property belonging to the Board, or

(d) fails to furnish to any officer or other employee of the Board any information required by him for the purpose of this Act, or

(e) fails to intimate the occurrence of any accident or other unforeseen act or event under section 31 to the Board and other authorities or agencies as required by that section, or

(f) in giving any information which he is required to give under this Act, knowingly or wilfully makes a statement which is false in any material particular, or

(g) for the purpose of obtaining any consent under section 25 or section 26, knowingly or wilfully makes a statement which is false in any material particular.

shall be punishable with imprisonment for a term which may extend to three months or with fine which may extend to one thousand rupees or with both.

(2) Where for the grant of a consent in pursuance of the provisions of section 25 or section 26 the use of a meter or gauge or other measure or monitoring device is required and such device is used for the purposes of those provisions, any person who knowingly or wilfully alters or interferes with that device so as to prevent it from monitoring or measuring correctly shall be punishable with imprisonment for a term which may

extend to three months or with fine which may extend to one thousand rupees or with both.

43. *Penalty for contravention of provisions of section 24.*—Whoever contravenes the provisions of section 24 shall be punishable with imprisonment for a term which shall not be less than six months but which may extend to six years and with fine.

44. *Penalty for contravention of section 25 or section 26.*—Whoever contravenes the provisions of section 25 or section 26 shall be punishable with imprisonment for a term which shall not be less than six months but which may extend to six years and with fine.

45. *Enhanced penalty after previous conviction.*—If any person who has been convicted of any offence under section 24 or section 25 or section 26 is again found guilty of an offence involving of a contravention of the same provision, he shall, on the second and on every subsequent conviction, be punishable with imprisonment for a term which shall not be less than one year but which may extend to seven years and with fine:

Provided that for the purpose of this section no cognizance shall be taken of any conviction made more than two years before the commission of the offence which is being punished.

46. *Publication of names of offenders.*—If any person convicted of an offence under this Act commits a like offence afterwards it shall be lawful for the court before which the second or subsequent conviction takes place to cause the offender's name and place of residence, the offence and the penalty imposed to be published at the offender's expense in such newspapers or in such other manner as the court may direct and the expenses of such publication shall be deemed to be part of the cost attending the conviction and shall be recoverable in the same manner as a fine.

47. *Offences by companies.*—(1) Where an offence under this Act has been committed by a company, every person who at the time the offence was committed was in charge of, and was responsible to the company for the conduct of, the business of the company, as well as the company, shall be deemed to be guilty of the offence and shall be liable to be proceeded against and punished accordingly:

Provided that nothing contained in this sub-section shall render any such person liable to any punishment provided in this Act if he proves that the offence was committed without his knowledge or that he exercised all due diligence to prevent the commission of such offence.

(2) Notwithstanding anything contained in sub-section (1), where an offence under this Act has been committed by a company and it is proved that the offence has been committed with the consent or connivance of, or is attributable to any neglect on the part of, any director, manager, secretary or other officer of the company, such director, manager, secretary or other officer shall also be deemed to be guilty of that offence and shall be liable to be proceeded against and punished accordingly.

*Explanation.*—For the purposes of this section,—

(a) "company" means any body corporate, and includes a firm or other association of individuals; and

(b) "director" in relation to a firm means a partner in the firm.



**48. Offences by Government Departments.**—Where an offence under this Act has been committed by any Department of Government the Head of the Department shall be deemed to be guilty of the offence and shall be liable to be proceeded against and punished accordingly:

Provided that nothing contained in this section shall render such Head of the Department liable to any punishment if he proves that the offence was committed without his knowledge or that he exercised all due diligence to prevent the commission of such offence.

**49. Cognizance of offences.**—(1) No court shall take cognizance of any offence under this Act except on a complaint made by, or with the previous sanction in writing of the State Board, and no court inferior to that of a Presidency Magistrate or a Magistrate of the first class shall try any offence punishable under this Act.

(2) Notwithstanding anything contained in section 32 of the Code of Criminal Procedure, 1898 (5 of 1898), it shall be lawful for any Magistrate of the first class or for any Presidency Magistrate to pass a sentence of imprisonment for a term exceeding two years or of fine exceeding two thousand rupees on any person convicted of an offence punishable under this Act.

**50. Members, officers and servants of Board to be public servants.**—All members, officers and servants of a Board when acting or purporting to act in pursuance of any of the provisions of this Act and the rules made thereunder shall be deemed to be public servants within the meaning of section 21 of the Indian Penal Code (45 of 1860).

## CHAPTER VIII MISCELLANEOUS

**51. Central Water Laboratory.**—(1) The Central Government may, by notification in the Official Gazette,—

- (a) establish a Central Water Laboratory; or
- (b) specify any laboratory or institute as a Central Water Laboratory, to carry out the functions entrusted to the Central Water Laboratory under this Act.

(2) The Central Government may, after consultation with the Central Board, make rules prescribing—

- (a) the functions of the Central Water Laboratory;
- (b) the procedure for the submission to the said laboratory of samples of water or of sewage or trade effluent for analysis or tests, the form of the laboratory's report thereunder and the fees payable in respect of such report;
- (c) such other matters as may be necessary or expedient to enable that laboratory to carry out its functions.

**52. State Water Laboratory.**—(1) The State Government may, by notification in the Official Gazette,—

- (a) establish a State Water Laboratory; or
- (b) specify any laboratory or institute as a State Water Laboratory, to carry out the functions entrusted to the State Water Laboratory under this Act.

(2) The State Government may, after consultation with the State Board, make rules prescribing—

(a) the functions of the State Water Laboratory;

(b) the procedure for the submission to the said laboratory of samples of water or of sewage or trade effluent for analysis or tests, the form of the laboratory's report thereon and the fees payable in respect of such report;

(c) such other matters as may be necessary or expedient to enable that laboratory to carry out its functions.

**53. Analysts.**—(1) The Central Government may, by notification in the Official Gazette, appoint such persons as it thinks fit and having the prescribed qualifications to be Government analysts for the purpose of analysis of samples of water or of sewage or trade effluent sent for analysis to any laboratory established or specified under sub-section (1) of section 51.

(2) The State Government may, by notification in the Official Gazette, appoint such persons as it thinks fit and having the prescribed qualifications to be Government analysts for the purpose of analysis of samples of water or of sewage or trade effluent sent for analysis to any laboratory established or specified under sub-section (1) of section 52.

(3) Without prejudice to the provisions of sub-section (3) of section 51, the Central Board or, as the case may be, the State Board may, by notification in the Official Gazette, and with the approval of the Central Government or the State Government, as the case may be, appoint such person as it thinks fit and having the prescribed qualifications to be Board analysts for the purpose of analysis of samples of water or of sewage or trade effluent sent for analysis to any laboratory established or recognised under section 16 or, as the case may be, under section 17.

**54. Reports of analysts.**—Any document purporting to be a report signed by a Government analyst or, as the case may be, a Board analyst may be used as evidence for the facts stated therein in any proceeding under this Act.

**55. Local authorities to assist.**—All local authorities shall render such help and assistance and furnish such information to the Board as it may require for the discharge of its functions, and shall make available to the Board for inspection and examination such records, maps, plans and other documents as may be necessary for the discharge of its functions.

**56. Compulsory acquisition of land for the State Board.**—Any land required by a State Board for the efficient performance of its functions under this Act shall be deemed to be needed for a public purpose and such land shall be acquired for the State Board under the provisions of the Land Acquisition Act 1894 (1 of 1894), or under any other corresponding law for the time being in force.

**57. Returns and reports.**—The Central Board shall furnish to the Central Government, and a State Board shall furnish to the State Government and to the Central Board such reports, returns, statistics, accounts and other information with respect to its fund or activities as that Government, or, as the case may be, the Central Board may, from time to time, require.

**58. Bar of Jurisdiction.**—No civil court shall have jurisdiction to entertain any suit or proceeding in respect of any matter which an appellate authority constituted under this Act is empowered by or under this Act to determine, and no injunction shall be granted by any

court or other authority in respect of any action taken or to be taken in pursuance of any power conferred by or under this Act.

**59. Protection of action taken in good faith.**—No suit or other legal proceedings shall lie against the Government or any officer of Government or any member or officer of a Board in respect of anything which is in good faith done or intended to be done in pursuance of this Act or the rules made thereunder.

**60. Overriding effect.**—The provisions of this Act shall have effect notwithstanding anything inconsistent therewith contained in any enactment other than this Act.

**61. Power of Central Government to supersede the Central Board and joint Boards.**—(1) If at any time the Central Government is of opinion—

- (a) that the Central Board or any Joint Board has persistently made default in the performance of the functions imposed on it by or under this Act; or
- (b) that circumstances exist which render it necessary in the public interest so to do,

the Central Government may by notification in the Official Gazette, supersede the Central Board or such Joint Board, as the case may be, for such period, not exceeding one year, as may be specified in the notification:

Provided that before issuing a notification under this sub-section for the reasons mentioned in clause (a), the Central Government shall give a reasonable opportunity to the Central Board or such Joint Board, as the case may be, to show cause why it should not be superseded and shall consider the explanations and objections, if any, of the Central Board or such Joint Board, as the case may be.

(2) Upon the publication of a notification under sub-section (1) superseding the Central Board or any Joint Board,

- (a) all the members shall, as from the date of supersession vacate their offices as such;
- (b) all the powers, functions and duties which may, by or under this Act, be exercised, performed or discharged by the Central Board or such Joint Board shall, until the Central Board or the Joint Board, as the case may be, is reconstituted under sub-section (3) be exercised, performed or discharged by such person or persons as the Central Government may direct;
- (c) all property owned or controlled by the Central Board or such Joint Board shall, until the Central Board or the Joint Board, as the case may be, is reconstituted under sub-section (3) vest in the Central Government.

(3) On the expiration of the period of supersession specified in the notification issued under sub-section (1), the Central Government may—

- (a) extend the period of supersession for such further term, not exceeding six months, as it may consider necessary; or
- (b) reconstitute the Central Board or the Joint Board, as the case may be, by fresh nomination or appointment, as the case may be, and in such case any person who vacated his office under clause (a) of sub-section (2) shall not be

deemed disqualified for nomination or appointment:

Provided that the Central Government may at any time before the expiration of the period of supersession, whether originally specified under sub-section (1) or as extended under this sub-section, take action under clause (b) of this sub-section.

**62. Power of State Government to supersede State Board.**—(1) If at any time the State Government is of opinion—

- (a) that the State Board has persistently made default in the performance of the functions imposed on it by or under this Act; or
- (b) that circumstances exist which render it necessary in the public interest so to do,

the State Government may, by notification in the Official Gazette, supersede the State Board for such period, not exceeding one year, as may be specified in the notification:

Provided that before issuing a notification under this sub-section for the reasons mentioned in clause (a), the State Government shall give a reasonable opportunity to the State Board to show cause why it should not be superseded and shall consider the explanations and objections, if any, of the State Board.

(2) Upon the publication of a notification under sub-section (1) superseding the State Board, the provisions of sub-sections (2) and (3) of section 61 shall apply in relation to the supersession of the State Board as they apply in relation to the supersession of the Central Board or a Joint Board by the Central Government.

**63. Power of Central Government to make rules.**—

(1) The Central Government may, simultaneously with the constitution of the Central Board, make rules in respect of the matters specified in sub-section (2):

Provided that when the Central Board has been constituted, no such rule shall be made, varied, amended, or repealed without consulting the Board.

(2) In particular, and without prejudice to the generality of the foregoing power, such rules may provide for all or any of the following matters, namely:—

- (a) the terms and conditions of service of the members (other than the chairman and member-secretary) of the Central Board under sub-section (8) of section 5;
- (b) the intervals and the time and place at which meetings of the Central Board or of any committee thereof constituted under this Act, shall be held and the procedure to be followed at such meetings, including the quorum necessary for the transaction of business under section 8, and under sub-section (2) of section 9;
- (c) the fees and allowances to be paid to such members of a committee of the Central Board as are not members of the Board under sub-section (3) of section 9;
- (d) the manner in which and the purposes for which persons may be associated with a Board under sub-section (1) of section 10;
- (e) the terms and conditions of service of the chairman and the member-secretary of the Central



Board under sub-section (9) of section 5 and under sub-section (1) of section 12;

- (f) conditions subject to which a person may be appointed as a consulting engineer to the Central Board under sub-section (4) of section 12;
- (g) the powers and duties to be exercised and performed by the chairman and the member-secretary of the Central Board;
- (h) the prohibition or regulation of bathing in any stream or well or the washing or cleaning therein of things of any class or description, or the putting of litter or other objectionable matter, whether poisonous, noxious or polluting or not into any stream or well;
- (i) the prohibition or regulation of the keeping or use, on any stream, of vessels provided with sanitary appliances from which polluting matter passes into the stream;
- (j) the form of the report of the Central Board analyst under sub-section (1) of section 22;
- (k) the form of the report of the Government analyst under sub-section (3) of section 22;
- (l) the form in which, and the time within which, the budget and annual report of the Central Board may be prepared and forwarded to the Central Government under sections 38 and 39;
- (m) the form in which the accounts of the Central Board may be maintained under section 40;
- (n) any other matter relating to the Central Board, including the powers and functions of that Board in relation to Union territories;
- (o) any other matter which has to be, or may be, prescribed.

(3) Every rule made by the Central Government under this Act shall be laid, as soon as may be after it is made, before each House of Parliament while it is in session for a total period of thirty days which may be comprised in one session or in two or more successive sessions, and if, before the expiry of the session in which it is so laid or the successive sessions aforesaid, both Houses agree in making any modification in the rule or both Houses agree that the rule should not be made, the rule shall thereafter have effect only in such modified form or be of no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.

**64. Power of State Government to make rules.**—(1) The State Government may, simultaneously with the constitution of the State Board, make rules to carry out the purposes of this Act in respect of matters not falling within the purview of section 63:

Provided that when the State Board has been constituted, no such rule shall be made, varied, amended or repealed without consulting that Board.

(2) In particular, and without prejudice to the generality of the foregoing power, such rules may provide for all or any of the following matters, namely:—

- (a) the terms and conditions of service of the members (other than the chairman and the member-secretary) of the State Board under sub-section (8) of section 5;

- (b) the time and place of meetings of the State Board or of any committee of that Board constituted under this Act and the procedure to be followed at such meeting, including the quorum necessary for the transaction of business under section 8 and under sub-section (2) of section 9;
- (c) the fees and allowances to be paid to such members of a committee of the State Board as are not members of the Board under sub-section (3) of section 9;
- (d) the manner in which and the purposes for which persons may be associated with the State Board under sub-section (1) of section 10;
- (e) the terms and conditions of service of the chairman and the member-secretary of the State Board under sub-section (9) of section 5 and under sub-section (1) of section 12;
- (f) the conditions subject to which a person may be appointed as a consulting engineer to the State Board under sub-section (4) of section 12;
- (g) the powers and duties to be exercised and discharged by the chairman and the member-secretary of the State Board;
- (h) the form of the notice referred to in section 21;
- (i) the form of the report of the State Board analyst under sub-section (1) of section 22;
- (j) the form of the report of the Government analyst under sub-section (3) of section 22;
- (k) the form of application for the consent of the State Board under sub-section (2) of section 25, and the particulars it may contain;
- (l) the manner in which inquiry under sub-section (3) of section 25 may be made in respect of an application for obtaining consent of the State Board and the matters to be taken into account in granting or refusing such consent;
- (m) the form and manner in which appeals may be filed, the fees payable in respect of such appeals and the procedure to be followed by the appellate authority in disposing of the appeals under sub-section (3) of section 28;
- (n) the form in which, and the time within which, the budget and annual report of the State Board may be prepared and forwarded to the State Government under sections 38 and 39;
- (o) the form in which the accounts of the State Board may be maintained under sub-section (1) of section 40;
- (p) any other matter which has to be, or may be, prescribed.

Assented to on 27-3-1974.

## THE NORTH-EASTERN AREAS (REORGANISATION) AMENDMENT ACT, 1974

(ACT No. 8 of 1974)

AN

ACT

to amend the North-Eastern Areas (Reorganisation) Act, 1971.

BE it enacted by Parliament in the Twenty-fifth Year of the Republic of India as follows:—

1. *Short title and commencement.*—(1) This Act may be called the North-Eastern Areas (Reorganisation) Amendment Act, 1974.

(2) It shall be deemed to have come into force on the 19th day of January, 1974.

2. *Amendment of section 53.*—In section 53 of the North-Eastern Areas (Reorganisation) Act, 1971 (81 of 1971) (hereinafter referred to as the principal Act), in sub-section (3), for the words "two years", the words "three years" shall be substituted.

3. *Amendment of section 88.*—In section 88 of the principal Act, in sub-section (2), for the words "which may be comprised in one session or in two successive sessions and if, before the expiry of the session in which it is so laid or the session immediately following", the words "which may be comprised in one session or in two or more successive sessions, and if before the expiry of the session immediately following the session or the successive sessions aforesaid," shall be substituted.

4. *Repeal and saving.*—(1) The North-Eastern Areas (Reorganisation) (Amendment) Ordinance, 1974 (1 of 1974) is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken under the principal Act, as amended by the said Ordinance, shall be deemed to have been done or taken under the principal Act, as amended by this Act.

Assented to on 27-3-1974.

## THE PUBLIC WAKFS (EXTENSION OF LIMITATION) (DELHI AMENDMENT) ACT, 1974

(ACT No. 9 OF 1974)

AN

ACT

further to amend the Public Wakfs (Extension of Limitation) Act 1959, as in force in the Union Territory of Delhi.

BE it enacted by Parliament in the Twenty-fifth Year of the Republic of India as follows:—

1. *Short title, extent and commencement.*—(1) This Act may be called the Public Wakfs (Extension of Limitation) (Delhi Amendment) Act, 1974.

(2) It extends to the whole of the Union Territory of Delhi.

(3) It shall be deemed to have effect from the 1st day of January, 1973.

2. *Amendment of section 3 of Act 29 of 1959.*—In section 3 of the Public Wakfs (Extension of Limitation) Act, 1959, as in force in the Union Territory of Delhi for the words, figures and letters "the 31st day of December, 1972", the words, figures and letters "the 31st day of December, 1975" shall be substituted.

## PART V

व्यवहार-प्रक्रिया-नहिना के नियम 20 की धारा 5 के अनुसार  
विज्ञापन (इस्तहार)

न्यायालय श्री आर० के० धर्माजी, सीनियर सब-जज, हमीरपुर  
हिमाचल प्रदेश

गोवर्धन लाल बनाम सीता राम वगैरह

बनाम:—1 मूल चन्द सुपुत्र श्री मूका 2. वेद प्रकाश 3. विसोद  
कुमार 4. मदन लाल 5. तरलोक चन्द 6. शान्ती कुमार  
7. मन्तोप कुमार सुपुत्र श्री अजुध्या प्रसाद 8. राधा कृष्ण सुपुत्र  
श्री देवी प्रसाद 9. जगदीश चन्द 10. सत पाल सुपुत्र श्री मथुरा  
प्रसाद 11. दुरगो देवी wd/o मथुरा प्रसाद 12. मनीसा देवी wd/o  
राविन्दर लाल 13. रीता 14. मन्जू नाबालगान दुखतरान राविन्दर लाल  
ववलादन श्रीमती मनोरमा माता खुद 15. मूसा 16. मसत राम  
सुपुत्र प्रभू 17. जैशो राम सुपुत्र श्री मोती साकनान मुजानपुर  
टीहरा तथा मनेठ, तहमील व जिला हमीरपुर . . . . . मुदालय ।

उपर्युक्त शीर्षक के मुदालयम (मुकद्दमों) में उक्त मुदालयम  
समन की तामील करने से जान वृद्ध कर बचता है और  
छिप गया है। इस लिए उक्त मुदालयम के नाम यह इस्तहार  
(विज्ञापन) जारी किया जाता है कि यदि उक्त मुदालयम  
दिनांक 9, मास 12, वर्ष 1974 को वक्त 10 बजे इस न्यायालय  
में उपस्थित नहीं होगा तो इस के सम्बन्ध में एकपक्षीय कार्यवाही  
की जाएगी।

आज दिनांक 19, मास 11, 1974 को मेरे हस्ताक्षर तथा  
न्यायालय के मुद्रांक सहित जारी हुआ।

मोहर

आर० के० धर्माजी,  
सीनियर सब-जज ।